

County of Sutter

State of California

Cost Allocation Plan



Nathan M. Black, CPA
Auditor-Controller

Prepared in Accordance with
OMB 2CFR Ch. I, Ch. II, Part 200, et al.

For use in the
Fiscal Year 2019/2020

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**County of Sutter
State of California**

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For use in the
Fiscal Year 2019-2020



Prepared in Accordance with
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**County of Sutter
County-wide Cost Allocation Plan**

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County of Sutter
OMB Cost Allocation Plan for Use in Fiscal Year 2019-2020

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**County of Sutter
County-wide Cost Allocation Plan**

Certification Letter

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COUNTY OF SUTTER
OMB Cost Allocation Plan for use in Fiscal Year 2019-2020

CERTIFICATION OF COST ALLOCATION PLAN
Exhibit 1404

December 19, 2018

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

(1) Costs in this proposal dated December 19, 2018 are to establish cost allocations or billings for the fiscal year 2019-2020 are allowable, in accordance with the requirements of OMB 2CFR Ch. I, Ch. II, Part 200, etal, "Cost Principles for State, Local and Indian and Tribal Governments" and the federal awards to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Costs included in this proposal are properly allocable to federal awards on the basis of a beneficial or causal between the expenses incurred and the awards to which they are allocated, in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

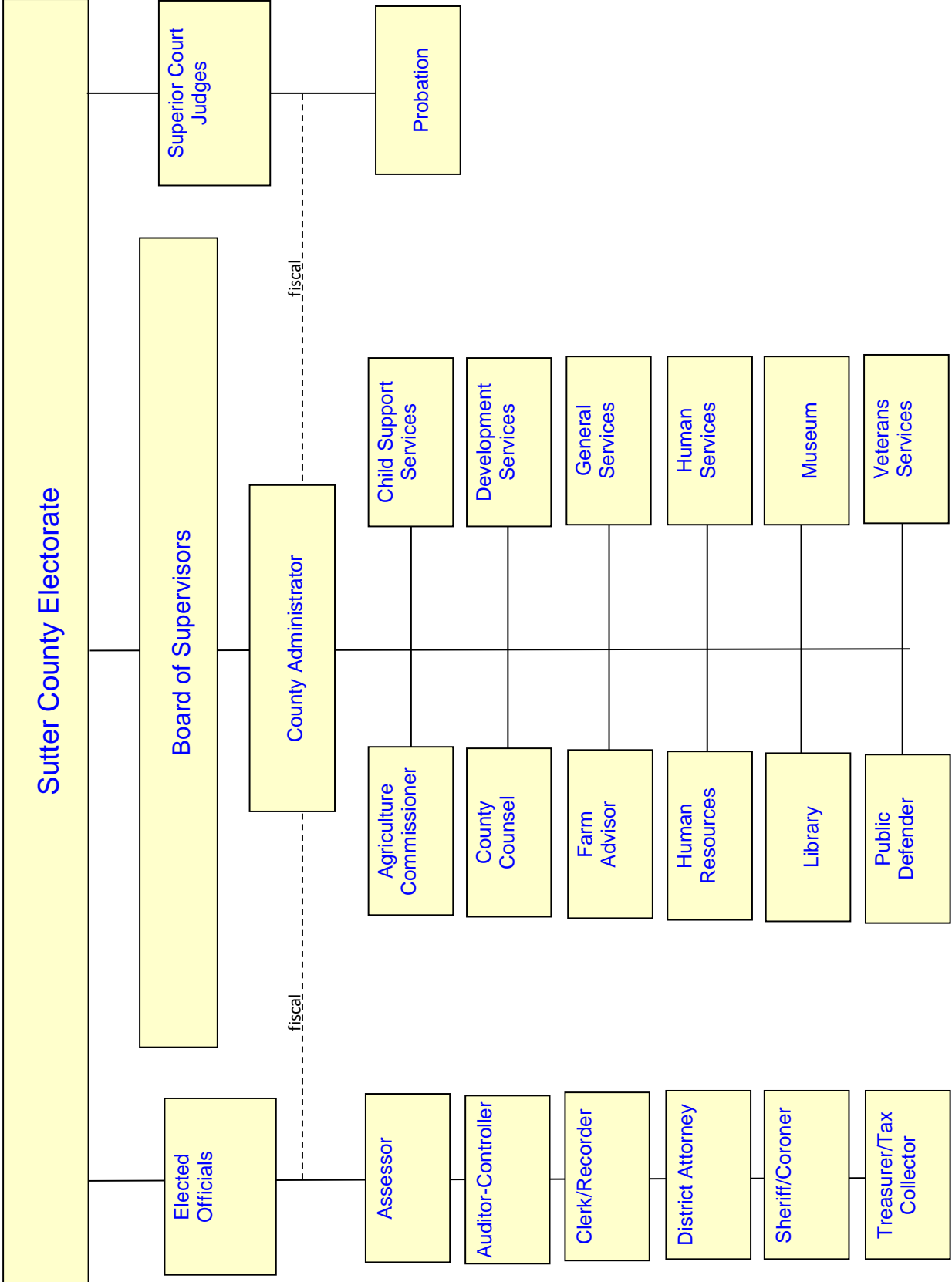
I declare that the foregoing is true and correct.



Nathan M. Black, CPA
Auditor-Controller

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County of Sutter Organization Chart



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COUNTY OF SUTTER

OMB Cost Allocation Plan for use in Fiscal Year 2019-2020

General Information

General Comments

The function of this plan is to allocate costs incurred by County service departments to operating departments. Service department costs are recorded in the plan from the appropriations ledger as Expenditures Per Ledger (Exhibit 5A.). Interfund and intrafund revenues are subtracted from this total to determine Costs Per Ledger. Other costs and allocations (explained in Exhibit 5A.) are added or subtracted to determine Total Departmental Costs. Costs not allowed are subtracted to arrive at a net amount, Total Allowable Costs, which is carried forward to each department's allocation schedule. The service departments are listed below with descriptions of the services provided by each department.

There is a universal unallowable expense for all service departments. The unallowable expense is the "equipment replacement costs" charged by the Information Technology Department. These charges do not meet the State Controller's Accounting Standards and procedures for Counties requirement that ISF rates and billings for goods and services be cost based.

County Administrator

The County Administrative Officer (CAO) provides staff services to the Board of Supervisors. The CAO's duties are delineated in the Codification of Sutter County Ordinances and generally include the coordination of County offices and administration of the County's day-to-day affairs. Functions deemed to be a service to other departments for cost plan purposes include preparation of the proposed budget, administration of the final budget, and departmental assistance. Allowable costs include budgeting and departmental assistance. Allocation of costs are based on number of employees per department and directly identified percentages of time based on time sheet documentation provided to the Auditor's office. Allowable costs increased \$96,669 compared to the prior year. This increase is due to a combination of increases in salaries and benefits and reduced unallowable costs in the general government function.

Auditor-Controller

The Auditor's department is responsible for maintaining the fiscal records for the County and special districts governed by the Board of Supervisors according to authority set forth in the Government Code. The Auditor-Controller's function is to oversee accounting procedures and audit County departments, with an emphasis on internal control, economy, and efficiency. Functions include compilation of the final budget, accounting for County payments and receipts, auditing funds of the County whether held in the County treasury or by outside agents, payroll administration, cost accounting, property tax assessment roll maintenance, accounting for various types of benefit assessments, special assessments, and bonds, audit management of special districts, issuance of warrants to vendors, welfare and child support recipients, accounting for Courts, preparation of various financial reports to State and Federal agencies and internal audit. The Internal Audit function evaluates and monitors internal controls and performs compliance audits for the County. These functions are categorized in the cost plan as Budgeting, Cost Plan, Departmental Accounting, Payroll Accounting, Claims Accounting, Direct Identified, and General Government. Allocation basis are figured on Adjusted Expenditures, number of employees per department, number of warrants produced for each department and time sheet documentation completed by Auditor's office personnel. Internal audit costs having county wide benefits are allocated based on adjusted expenditures and departmental audits are based on direct identified time by audited department. Allowable costs include all departmental costs associated with departmental accounting, payroll, and claims processing. Unallowable costs include general government and property tax accounting. Allowable costs increased \$21,907 compared to the prior year. This increase is primarily due to an increase in salaries and benefits.

Treasurer-Tax Collector

The Treasurer-Tax Collector is responsible for managing the County treasury and the property tax collection system. The Tax Collector also provides direction for the Office of Revenue and Collection. Responsibilities include receipt, disbursement and investment of funds for the County, special districts, and school districts. The function deemed to be a service to other County departments in the cost plan is the treasury function.

General Information (continued)

Treasurer-Tax Collector (continued)

Allocation is based on the average daily cash balance and time sheet documentation. Allowable costs for the Treasurer's office include vendor, payroll and welfare warrant costs. Unallowable costs are taxes and other general government. Allowable costs increased \$6,664 compared to prior year.

General Services

General Services provides administrative services to the General Services Department. The functions deemed of service to other county departments are General Purchasing, Fixed Asset Purchasing, Leases, Mail and Printing Delivery, and Direct Identified. Costs are allocated utilizing direct hours for general Purchasing functions, Fixed Assets acquisition, and Direct Identified, Mail Services, and Printing Services as the allocation basis, along with time sheet documentation submitted to the Auditor's office. Allowable costs increased \$230,761 compared to prior year. This increase is primarily due increase in other pay for retirement incentive and an increase in Information Technology costs.

County Counsel

The County Counsel serves as the chief civil law lawyer for the County in accordance with the duties prescribed by State and local ordinance. County Counsel attends all meetings of the Board of Supervisors, the County Planning Commission, the Local Agency Formation Commission (LAFCO), and the Assessment Appeals Board. County Counsel represents the Public Guardian in establishing and renewing conservatorship and the Child Protective Services Division of the Human Services Department in juvenile court proceedings. The department provides legal opinions to most County departments and special districts. Allowable costs for the department are services to County departments. Unallowable costs are County Liability services performed for the County. Costs are allocated to County departments based on percentage of salary for services rendered calculated from time sheet documents submitted to the Auditor's office. Special districts and other government agencies are charged an hourly rate. Allowable costs decreased \$136,542 compared to prior year. This decrease is primarily due to an increase in general government costs.

Human Resources

The Human Resources Department is responsible for all County personnel functions including labor relations, recruitment and certification for selection, review of and compliance with non-discrimination laws, health insurance and benefit administration, classification and salary analysis, administration of personnel rules and regulations, deferred compensation administration, unemployment insurance administration, risk management, and a variety of other compliance programs relating to personnel which are mandated by law. These functions are Employee/Labor Relations, Recruitment and Classification for Non-MSS employees, Recruitment and Classification for MSS employees, and Direct Identified. Costs are allocated to County departments based on the number of employees assigned to each department. Allowable costs increased \$96,461 compared to prior year. This increase is primarily due to increase in salaries, retirement costs, insurance costs.

Building Maintenance

Building Maintenance is a division of the General Services Department. The Building Maintenance Department is responsible for maintaining all of the County's facilities including property repairs and alterations, custodial services, landscaping and grounds, and the general servicing of equipment. Functional areas in the cost plan are Maintenance, Grounds, Custodial, and Administrative. General costs are allocated to County departments based on the number of hours for each project and/or building based on time sheet documentation provided to the Auditor's office and direct costs are allocated as directly identified costs to each project and/or building based on CAMS reports provided by the General Services Department. Allowable costs increased \$209,458 compared to prior year. This increase is primarily due increase in other pay for retirement incentive and an increase in the County contribution for HSA health insurance.

General Information (continued)

Other Costs

Costs which are not identified with any of the service departments listed above but which are eligible for allocation are categorized as Other Costs. These include Building Use Costs, Depreciation, Tax Assessments, and External Audit Costs.

Building Use Costs– The Building Use Costs provides compensation for the use of buildings and improvements. The depreciation is based on the allowable cost of the asset divided by the useful life established.

Equipment Depreciation– The Equipment Depreciation Allowance is based on the allowable cost of the asset divided by the useful life established. The fixed asset threshold is \$5,000; all other items are expensed.

Tax Assessments – The Tax Assessment allocation is a method of providing compensation for fire, flood, and levee assessments for various County owned buildings. The allocation is based on building usage and building occupation by square footage.

External Audit – The External Audit is performed for the County by an independent auditing firm on an annual basis. The allocation of the independent auditor's charges is based on the number of warrants produced for each department in the County and any Direct Identified charges to departments as billed by the auditing firm.

Internal Service Funds (ISF)

Sutter County has four Internal Service Funds:

- Fleet Management
- Information Technology
- Liability Insurance
- Workers' Compensation Insurance
- Employee Wellness

Fleet Management provides preventative maintenance, repairs and management services for all County vehicles and equipment. The fund is operated by the Fleet division of the Public Works Department. The principal user of Fleet Management's services is the Road Department. Services are also provided to other local agencies or municipalities. Fleet Management's billing system directly charges user departments for their share of labor, parts and overhead.

The Information Technology department is responsible for the overall management of computer hardware and software, feasibility and evaluation studies necessary for acquisition of potential new applications, system development activities, computer operations activities, and micro computer related activities. Costs for this department are allocated by Direct Identified billings prepared by Information Technology and hourly labor rates, computer equipment by department and web access by department.

Liability Insurance ISF, Workers' Compensation ISF, and Employee Wellness are managed by the County's Human Resources Department. The Insurance ISFs allocate costs through their own allocation plans and these costs are billed to the departments. The Employee Wellness Clinic costs are allocated to the departments based on the number of people covered by county health insurance in the department. For the service departments in this plan the insurance costs are a component of expenditures as reflected in the general ledger. Additional information about the self-insurance ISFs can be found in the Self-Insurance data sheets found in the back pages of this plan.

General Information (continued)

Explanation for each "transfer out" from ISFs

- Fleet had a transfer out of \$5,753 for the Kyocera copier capital lease.
- Information Technology had a transfer out of \$9,069 for the Kyocera copier capital lease.
- Workers' Compensation Insurance had a transfer out of \$293 for the Kyocera copier capital lease.

Significant Changes

Utility costs were not included with Other Costs in this year's County Cost Plan, this information was not provided to the Auditor-Controller's Office before the submittal of this plan.

Adjustments

Adjustments are for new departments.



2019 JUN 11 PM 1:22

RECEIVED
SUTTER COUNTY
AUDITOR CONTROL

BETTY T. YEE

California State Controller

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

County of Sutter
Yuba City, California

Date: May 17, 2019
Filing Ref: SUT20

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2019-20**. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by the Data Processing Department.

SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS

The indirect overhead and support service costs listed in **Exhibit 2A and 2C** (attached) are formally approved as actual costs for fiscal year **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|-----------------------------|----------------------------------|
| 1. Employee Fringe Benefits | 7. General Liability (ISF) |
| 2. Treasurer-Tax Collector | 8. Workers' Compensation (ISF) |
| 3. General Services | 9. Fleet Management (ISF) |
| 4. County Counsel | 10. Information Technology (ISF) |
| 5. Human Resources | 11. Employee Wellness (ISF) |
| 6. Building Maintenance | |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above cost centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the county departments' costs indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county and used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure, or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement, will require prior approval by the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county, and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by Uniform Guidance, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: The adjustments of (\$120,908) are for new departments and must not be included when calculating carry forward in the 2021-22 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SUTTER

BETTY T. YEE
CALIFORNIA STATE CONTROLLER

BY *Nathan Black*

BY *Sandeep Singh*

Nathan Black

SANDEEP SINGH, Manager
Local Government Policy Section
Local Govt Programs & Services Division

Name

Auditor - Controller

Title

May 29, 2019

06/05/19

Date

Date

Negotiated by Loc Trinh
Telephone (916) 445-2987

cc: State and Federal Agencies

Attachment: Exhibit 2A and 2C

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**County of Sutter
County-wide Cost Allocation Plan**

Summary Schedules

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Exhibit 2A. Sutter County Cost Plan Estimate for Use in Fiscal Year 2020

All Departments			Actual	Carry	Adjustment*	Total
Dept. No.	Department Name	2017/2018 Allocation	Forward		2019/2020 Claimable Costs	
		(\$)	(\$)	(\$)	(\$)	
1101	8. Board of Supervisors	80,372	10,927	0	91,299	
1105	9. Clerk of the Board	16,099	(3,844)	0	12,254	
1203	10. Assessor	206,672	7,125	0	213,797	
1204	11. Revenue Collection	20,076	2,194	0	22,270	
1502	12. Elections	157,007	7,594	0	164,601	
1600	13. Sheriff-Communications	123,336	13,230	0	136,566	
1702	14. Water/Wastewater Facilities	342	(10,793)	0	(10,451)	
1920	15. Engineering Services	55,372	(28,505)	0	26,867	
1922	16. Water Resources	20,412	(17,098)	0	3,314	
2103	17. Sheriff's Court Bailiffs	31,242	11,838	0	43,080	
2106	18. Public Defender	8,483	2,078	0	10,562	
2112	19. Consolidated Courts	2,076	180	0	2,257	
2125	20. District Attorney	83,035	(44,766)	0	38,270	
2125-01	21. DA-Criminal Division	86,117	7,243	0	93,360	
2125-03	22. DA-Victim/Witness Assistance	1,898	(93,568)	0	(91,670)	
2125-05	23. DA-Statutory Rape Vert Prosecute	0	0	0	0	
2201	24. Sheriff-Coroner	678,847	18,305	0	697,152	
2205	25. Sheriff-Boat Patrol	6,653	(4,069)	0	2,583	
2208	26. Sheriff-Live Oak Contract	29,846	4,087	0	33,933	
2301	27. Sheriff-County Jail	750,180	(27,011)	0	723,169	
2302	28. Anti-Drug Abuse Enforcement	0	0	0	0	
2304	29. Probation	283,972	8,828	0	292,800	
2309	30. Bi-County Juvenile Hall	8,177	(624)	0	7,553	
2401	31. Emergency Services	25,367	(6,917)	0	18,451	
2402	32. Fire Services Administration	11,163	6,381	0	17,544	
2601	33. Agricultural Commissioner	254,589	60,749	0	315,338	
2706	34. Recorder	130,712	55,591	0	186,303	
2709	35. Pub. Guardian/Conservator	97,462	(11,564)	0	85,898	
2710	36. County Clerk	24,854	(1,372)	0	23,482	
2721	37. Development Services	195,964	(4,444)	0	191,519	
2724-24	38. Planning & Building	69,448	(24,924)	0	44,524	
2724-31	39. Community Services Building Inspection	32,876	1,423	0	34,299	
2724-32	40. Code Enforcement Srvs	40,279	38,548	0	78,827	
2725	41. Environmental Health	47,034	5,159	0	52,193	
2726	42. Animal Control	7,037	(4,249)	0	2,788	
2727	43. CUPA	2,934	893	0	3,826	
3100	44. Road	142,330	31,665	0	173,995	
3200	45. County Airport	227	(2,579)	0	(2,353)	
3300	46. Transportation Development	75	25	0	100	
4102-00	47. Mental Health	666,155	15,998	0	682,153	
4103-10	48. Health	289,266	(75,989)	0	213,277	
4104-00	49. Mental Health Service Act	7,240	(1,611)	0	5,629	
4120-00	50. Human Services Admin	140,029	93,816	0	233,845	
4580	51. Fleet Management ISF	102,115	46,297	0	148,412	
4581	52. Information Technology ISF	276,847	99,085	0	375,932	
4590	53. Liability Insurance ISF	26,098	18,531	0	44,629	
4591	54. Workers' Comp. Ins. ISF	36,188	17,947	0	54,135	
4595	55. Employee Wellness Services	1,842	(14,982)	0	(13,140)	
5000	56. Trial Court Agency	12,371	(61,021)	0	(48,650)	
5101-00	57. Welfare	778,477	164,386	0	942,863	
5200	58. IHSS Public Authority	2,887	(196)	0	2,691	
6201	59. County Library	283,035	30,225	0	313,260	
6301	60. Bi-County Farm Advisor	48,124	12,481	0	60,605	
7101	61. Parks and Recreation	143,814	(44,760)	0	99,055	
7201	62. Community Memorial Museum	114,354	16,432	0	130,786	
7203	63. Vets Memorial Community Bldg	186,309	78,137	0	264,446	
	64.A Other Departments-1	1,302,483	474,887	(119,226)	1,658,144	
	64.B Other Departments-2	1,103,781	217,046	(1,645)	1,319,183	
	65. Non County Agencies	150,493	6,684	(38)	157,139	
	66. Unallowable	0	(5,026)	0	(5,026)	
	Total Claimable Costs	9,404,474	1,096,102	(120,908)	10,379,667	

Refer to Exhibit 2A.1 & Exhibit 2A.2 for detail of Other Departments and Non County Agencies.

Please refer to Exhibit 2C. for the detailed allocations to each department listed above.

Exhibit 2A.1 Sutter County Cost Plan Estimate for Use in Fiscal Year 2020

Other Departments-1		Actual	Carry	Adjustment*	Total
Dept. No.	Department Name	2017/2018	Forward		2019/2020
		Allocation			Claimable Costs
		(\$)	(\$)	(\$)	(\$)
0112	64.01 Child Supp Serv Reimb/Adjustment	141,468	(2,984)	0	138,484
0140	64.02 County Local Revenue Fund	1,078	157	0	1,235
0177	64.03 CCPIF SB 678	80	(73)	0	7
0184	64.04 Sheriff Inmate Welfare	10,677	1,175	0	11,852
0241	64.05 Public Safety Realignment 2011	28	18	0	46
0252	64.06 Emergency Medical Service	409	(318)	0	91
0253	64.07 RLF CDBG Housing Rehabilitation	41	4	0	46
0273	64.08 Local Innovation	7	7	0	13
0284	64.09 CDBG Housing Rehab 04-STB	12	(1)	0	10
0289	64.10 EDBG PI Fund	317	(19,309)	0	(18,993)
0301	64.11 County Service Area G	72	56	0	128
0305	64.12 County Service Area F	108,420	20,996	0	129,417
0309	64.13 County Service Area C	2,724	448	0	3,172
0311	64.14 County Service Area D	3,385	369	0	3,754
0320	64.15 Sutter County Water Agency	246	(242)	0	4
0321	64.16 Lo Canal Operations & Maintenance	524	483	0	1,007
0326	64.17 County Water Zone #4	36	(2)	0	34
0327	64.18 County Water Zone #5	84	(5)	0	79
0329	64.19 County Water Zone #7	31	3	0	34
0330	64.20 County Water Zone #8	3	(0)	0	2
0340	64.21 Co Consolid St Lighting District	577	(39)	0	538
0395	64.22 Rio Ramaza Comm. Serv District	1,057	(995)	0	62
1103	64.23 Non-Departmental Expense	156,860	132,828	0	289,688
1209	64.24 General Revenues	3,711	1,473	0	5,185
1801	64.25 Plant Acquisition	7,377	5,813	0	13,190
1803	64.26 Capital Projects	83	83	0	167
1911	64.27 General Insurance & Bonds	774	140	0	914
1923	64.28 Flood Control	132	(2,597)	0	(2,465)
2104	64.29 Grand Jury	18,619	11,737	0	30,356
2109	64.30 Trial Court Funding	151	70	0	221
2125-08	64.31 DA-Criminal Investigation	95,114	89,800	0	184,915
2125-09	64.32 DA-Welfare Investigation	0	(1,026)	0	(1,026)
2125-72	64.33 Local Community Correction Acc	4,452	1,613	0	6,065
2127-00	64.34 Victim Services	112,065	112,065	(112,065)	112,065
2202	64.35 Net 5-Sheriff	3,501	(1,995)	0	1,506
2230	64.36 PC1202.5 Trust	12	(20)	20	12
2303	64.37 Delinquency Prevention Commiss'n	35	35	0	69
2403	64.38 Feburary 2017 Flood	7	7	(7)	7
2703	64.39 Fish & Game Propagation	15,095	(2,059)	0	13,036
2711	64.40 Domestic Violence Centers	38	7	0	45
2724-29	64.41 Comm Svc Planning-Riego Road	7,175	7,175	(7,175)	7,175
3000	64.42 Urban Area Resident St Lighting	253	(55)	0	197
4102-01	64.43 Mental Health-Admin Support	123,948	22,301	0	146,249
4102-02	64.44 Mental Health-Homeless Mgt	300	156	0	455
4102-03	64.45 Mental Health-Crisis Clinic	71,683	21,249	0	92,933
4102-07	64.46 Mental Health-Inpatient	161,432	8,193	0	169,625
4102-08	64.47 Mental Health-Managed Care	3,904	1,677	0	5,581
4102-09	64.48 Mental Health-IMD/SNF Facilities	443	140	0	583
4102-10	64.49 Mental Health-Non IMD	93	52	0	145
4102-12	64.50 Mental Health-Day Treatment/Adult	283	121	0	404
4102-13	64.51 Mental Health-Juvenile Hall/Jail	31	(503)	0	(472)
4102-14	64.52 Mental Health-Homeless Mentally Ill	236	185	0	421
4102-15	64.53 Mental Health-Conditional Release Prgm	6,725	(135)	0	6,591
4102-16	64.54 Mental Health-Outpatient/Adult	71,512	21,932	0	93,444
4102-17	64.55 Mental Health-Outpatient/Child	43,648	10,959	0	54,607
4102-19	64.56 Mental Health-Children's IEP Svcs	3	2	0	5
4102-20	64.57 Mental Health-Advocacy	330	(42)	0	288
4102-22	64.58 Mental Health-Camp Singer	4,446	943	0	5,388
4102-25	64.59 Mental Health-Systems of Care Children	483	406	0	889
4102-26	64.60 Mental Health-Sutter County BF	10,653	4,149	0	14,802
4102-29	64.61 Mental Health-Yuba County BF	10,367	4,420	0	14,788
4102-31	64.62 Mental Health-CSS/Admin Sup	2,200	1,978	0	4,178
4102-32	64.63 Mental Health-CSOC Adult Prgm	585	332	0	916
4102-34	64.64 Mental Health-Victor Community	198	(14)	0	183
4102-35	64.65 Mental Health-CSS/Direct/Case Svcs	5,611	(809)	0	4,802
4102-41	64.66 Mental Health-Alcohol Admin	493	119	0	612
4102-42	64.67 Mental Health-Prevention	9,624	5,565	0	15,190
4102-44	64.68 Mental Health-Safe & Drug Free Schls	6	6	0	13
4102-48	64.69 Mental Health-Sutter Co CW D/A	5,437	2,375	0	7,812
4102-50	64.70 Mental Health-Drug Outpatient	15,887	(1,116)	0	14,771
4102-51	64.71 Mental Health-OFC	2	(6)	0	(4)
4102-52	64.72 Mental Health-Drug/Outreach	0	(13)	0	(13)
4102-53	64.73 Mental Health-Drug & Alcohol Juv	14	(54)	0	(40)
4102-54	64.74 Mental Health-First Steps	34,596	14,955	0	49,550
4102-58	64.75 Mental Health-Drug Court SC	1,078	(2,684)	0	(1,606)
4102-59	64.76 Mental Health-Yuba County	454	178	0	632
4102-65	64.77 Mental Health-UR/QI Programs	19,048	3,029	0	22,077
Total Other Departments-1		1,302,483	474,887	(119,226)	1,658,144

* Refer to the General Comments for detail descriptions of each adjustment.

Exhibit 2A.1 Sutter County Cost Plan Estimate for Use in Fiscal Year 2020

Other Departments-2			Actual	Carry	Adjustment*	Total
Dept. No.	Department Name	2017/2018	Forward		2019/2020	
		Allocation			Claimable Costs	
		(\$)	(\$)	(\$)	(\$)	
4102-68	64.78	Mental Health-Drug Medi-Cal	544	(74)	0	470
4102-72	64.79	Mental Health-Local Comm Corr	11,553	1,086	0	12,640
4102-80	64.80	Mental Health-SB678	1,503	(1,523)	0	(20)
4102-81	64.81	Mental Health-Juvenile Probation	2,931	359	0	3,290
4102-82	64.82	Mental Health-Forensic	10,531	10,035	0	20,566
4103-12	64.83	Health-Children & Family	4,241	572	0	4,813
4103-15	64.84	Health-Vital Statistics	289	(141)	0	148
4103-20	64.85	Health-CCS	17,698	6,473	0	24,172
4103-22	64.86	Health-Homeless Pilot	7,471	7,471	0	14,942
4103-26	64.87	Health-MCH	3,937	2,682	0	6,620
4103-29	64.88	Health-Foster Care	7,078	3,623	0	10,701
4103-30	64.89	Health-Nursing Admin	9,004	5,158	0	14,162
4103-31	64.90	Health-CHDP	7,447	(2,530)	0	4,917
4103-33	64.91	Health-CMSP Local Health Conn	3,613	3,613	0	7,225
4103-35	64.92	Health-Field Nursing	142	(69)	0	73
4103-36	64.93	Health-Bioterrorism	10,527	6,384	0	16,911
4103-37	64.94	Health-Pandemic Flu Preparedness	418	26	0	444
4103-38	64.95	Health-Acute Communicable Dis	13,236	(495)	0	12,741
4103-39	64.96	Health-Immunization Grant	613	(116)	0	498
4103-40	64.97	Health-WIC Nutrition	40,862	6,438	0	47,300
4103-43	64.98	Health-Homeland Security Grant	573	452	0	1,025
4103-45	64.99	Health-WIC Breast Feeding P	1,004	371	0	1,376
4103-49	64.100	Health-P3 Impl Mass Vacc Readins Camp	1	1	0	1
4103-50	64.101	Health-Laboratory	967	(7,525)	0	(6,558)
4103-51	64.102	Health-AIDS Surveillance	44	20	0	64
4103-53	64.103	Health-Tuberculosis	3	(318)	0	(315)
4103-54	64.104	Health-Chlamydia	269	267	0	536
4103-55	64.105	Health-Lead Poisoning	1,924	1,660	0	3,583
4103-56	64.106	Health-St Tuberculosis Grant	811	494	0	1,305
4103-57	64.107	Health-St. Medi-Cal Outreach	378	(2,673)	0	(2,295)
4103-60	64.108	Health-Health Education	1,593	(3,613)	0	(2,019)
4103-65	64.109	Health-Community Chronic Disease	356	211	0	567
4103-66	64.110	Health-Supp Nutritional Asst Prog Ed	20,961	6,736	0	27,697
4103-68	64.111	Health-Ebola Supplemental	3	(509)	0	(506)
4103-69	64.112	Health - Oral Care	1,645	1,645	(1,645)	1,645
4103-78	64.113	Health-Injury Prevention	1,067	177	0	1,243
4103-81	64.114	Health-Public Health Clinic	7,471	377	0	7,848
4103-99	64.116	Health-Tobacco Control	8,919	4,039	0	12,958
4104-01	64.117	MHSA-Children's Sed Full Svc Part	12,733	(205)	0	12,528
4104-02	64.118	MHSA-Urgent Services	8,327	757	0	9,084
4104-03	64.119	MHSA-Transition Age Youth FSP	24,956	4,990	0	29,947
4104-04	64.120	MHSA-Adult and Older Adult FSP	13,300	3,333	0	16,633
4104-05	64.121	MHSA-Older Adult Mobile Outreach	5,437	(251)	0	5,185
4104-06	64.122	MHSA-Ethnic Outreach Services	23,898	2,547	0	26,445
4104-07	64.123	MHSA-Housing Program	205	205	0	410
4104-08	64.124	MHSA-Wellness & Recover Adult	44,412	16,861	0	61,273
4104-09	64.125	MHSA-Adult Urgent Services	37,206	19,414	0	56,621
4104-10	64.126	MHSA-Therapeutic Services	47,562	15,532	0	63,094
4104-12	64.127	MHSA-Community Prev Team	27,811	10,161	0	37,971
4104-14	64.128	MHSA-MHSA IT Proj	625	119	0	744
4104-15	64.129	MHSA-Work Educ & Training	458	(420)	0	38
4104-16	64.130	MHSA-Innovation	11,892	2,780	0	14,672
4104-17	64.131	MHSA-Administrative	5,855	2,885	0	8,740
4112	64.132	Health-County Share	0	0	0	0
4120-93	64.133	Human Services-Security & Compliance	0	(133)	0	(133)
4134-00	64.134	Jail Medical	6,393	(60,277)	0	(53,884)
4134-72	64.135	Jail Medical-LCC	5,552	(1,385)	0	4,167
4201	64.136	Non-County Providers	(195)	(195)	0	(390)
4400	64.137	Sutter Co Waterworks District #1	4,112	(3,479)	0	633
5101-05	64.138	Welfare-Social Workers Empy	35,586	(23,287)	0	12,300
5101-10	64.139	Welfare-Admin Support	79,091	20,189	0	99,281
5101-15	64.140	Welfare-Non-Welfare Admin Svcs	8,131	2,876	0	11,007
5101-20	64.141	Welfare-Social Services	99,269	32,596	0	131,865
5101-30	64.142	Welfare-Eligibility & Nonservices	283,605	83,759	0	367,364
5101-35	64.143	Welfare-Welfare Fraud	9,221	7,972	0	17,193
5101-40	64.144	Welfare-Clerical Support	54,315	1,337	0	55,652
5206	64.145	TANF-Foster Care	764	268	0	1,032
5211	64.146	Delinquent Tax Sales Trust Fund	66	26	0	92
5301	64.147	General Relief	0	(30)	0	(30)
5302	64.148	General Relief	0	0	0	0
5601	64.149	Veterans Service Officer	9	(1)	0	9
6201-35	64.150	Library-Literacy Prg	6,037	(3,404)	0	2,634
7202	64.151	Subsidy Requests Organizations	6	(4)	0	1
7204	64.152	Ettl Hall	40,300	25,519	0	65,819
Total Other Departments-2			1,103,781	217,046	(1,645)	1,319,183

* Refer to the General Comments for detail descriptions of each adjustment.

Exhibit 2A.2 Sutter County Cost Plan Estimate for Use in Fiscal Year 2020

Non County Agencies			Actual	Carry	Adjustment*	Total
Fund No.	Department Name	2017/2018	Forward		2019/2020	
		Allocation			Claimable Costs	
		(\$)	(\$)	(\$)	(\$)	
5100	65.01 Children/Family Comm.	25,668	6,493	0	32,161	
5116	65.02 DNA ID Prop 69 State	38	(2)	0	36	
5121	65.03 Redevelopment Prop Tax Tr	47	418	0	465	
5125	65.04 ERAF 04/05	0	(9)	0	(9)	
5128	65.05 Live Oak Redevelopment Agency	0	(18)	0	(18)	
5193	65.06 Highland EST Improv Redemption	0	(0)	0	0	
5203	65.07 Agency Collections Payable	544	48	0	592	
5209	65.08 Aid for Adoption	0	0	0	0	
5212	65.09 Local Transportation Tax	239	(124)	0	115	
5215	65.10 Tax Collector's Trust	2,354	63	0	2,417	
5218	65.11 Taxes	4,205	(16,871)	0	(12,667)	
5219	65.12 In Lieu Tax Trust	17	(37)	0	(20)	
5240	65.13 City of Live Oak	280	59	0	339	
5241	65.14 City of Yuba City	368	1,047	0	1,415	
5262	65.15 Sutter-Butte Flood Control	71	(34)	0	38	
5263	65.16 Sac Area Flood Control	17,242	17,202	0	34,444	
5265	65.17 FRAQMD	2,791	3,529	0	6,320	
5267	65.18 Statewide Comm Infrastructure	18	(1)	0	16	
5277	65.19 Narco	14	(288)	0	(274)	
5280	65.20 Regional Waste Management	0	(9)	0	(9)	
6401	65.21 Fairview Cemetery	1,847	(687)	0	1,160	
6402	65.22 Live Oak Cemetery	6,397	(239)	0	6,158	
6403	65.23 Meridian Cemetery Trust	1	0	0	1	
6404	65.24 Nicolaus Cemetery	389	(26)	0	363	
6405	65.25 Pleasant Grove Cemetery	430	(152)	0	278	
6406	65.26 Sutter Cemetery	24,075	(4,644)	0	19,431	
6415	65.27 Gilsizer County Drainage	6,379	372	0	6,750	
6416	65.28 Live Oak Cemetery Spect Assess	463	59	0	521	
6419	65.29 Meridian Fire District	89	19	0	108	
6420	65.30 Sutter Basin Fire	1,337	(372)	0	965	
6424	65.31 Levee Disrt #1-Feather River	464	(427)	0	37	
6426	65.32 Levee District #1	7,459	(2,718)	0	4,742	
6427	65.33 Levee District #9	1,449	727	0	2,176	
6428	65.34 Maintenance Area #3	27	(48)	0	(21)	
6429	65.35 Maintenance Area #7 Zone 2	17	(39)	0	(21)	
6430	65.36 Maintenance Area #7 Zone 3	26	(1)	0	24	
6431	65.37 Maintenance Area #7 Zone 4	26	(1)	0	24	
6434	65.38 Bear River Levee Maintenance	9	(1)	0	8	
6435	65.39 Colusa Mosquito Abatement	26	0	0	26	
6436	65.40 S-Y Mosquito & Vector Control	24,315	(213)	0	24,102	
6437	65.41 Maintenance Area #16 Zone 1	26	(39)	0	(13)	
6438	65.42 Maintenance Area #16 Zone 2	26	(1)	0	25	
6439	65.43 Maintenance Area #16 Zone 3	26	(1)	0	24	
6440	65.44 Maintenance Area #16 Zone 4	26	(1)	0	25	
6449	65.45 Reclamation District #1000	28	(4)	0	24	
6451	65.46 Reclamation District #70	228	47	0	275	
6452	65.47 Reclamation District #777	68	24	0	92	
6453	65.48 Reclamation District #817	26	(1)	0	25	
6455	65.49 Reclamation District #1001	232	79	0	311	
6458	65.50 Reclamation District #2054	47	5	0	52	
6459	65.51 Reclamation District #2056	43	3	0	46	
6460	65.52 Reclamation District #2103	0	0	0	0	
6461	65.53 Reclamation District #1500	328	(98)	0	230	
6462	65.54 Reclamation District #1660	141	(5)	0	136	
6470	65.55 Sutter County Resource Conservtn	3,265	1,477	0	4,742	
6471	65.56 LAFCO	1,138	(4,643)	0	(3,505)	
6480	65.57 Butte Water District	27	(2)	0	24	
6481	65.58 Feather Water District	32	0	0	33	
6484	65.59 SCSO-90 Series A-Imprv Redemptn	255	165	0	420	
6489	65.60 CA First Sutter	29	9	0	38	
6490	65.61 CA Enterp Dev Auth Comm Pace	20	20	(20)	20	
6491	65.62 California Hero Program	18	18	(18)	18	
7562	65.63 Woodland Unified	26	(1)	0	24	
7565	65.64 Sutter Co Schools	14,079	5,705	0	19,784	
7577	65.65 Yuba Community College	26	(10)	0	15	
7601	65.66 E Nicolaus High 2000 Debt	17	(1)	0	16	
7602	65.67 Woodland Unified Debt Ser	26	(1)	0	24	
7607	65.68 Sutter High 2008 Bond Deb	43	7	0	49	
7651	65.69 YC#99-1 Series C Bonds Db	68	5	0	73	
7652	65.70 YC 2004-1 Meas K Bonds Deb	43	7	0	49	
7654	65.71 Franklin Elem 2006 DBT Ser	26	(20)	0	6	
7655	65.72 Yuba Comm. College Distr DS-A	26	(1)	0	24	
7656	65.73 Yuba Comm. College Distr DS-B	26	(1)	0	24	
7657	65.74 Yuba Comm College Distrib	26	(1)	0	24	
7661	65.75 LO#04-1 Series A Bonds Db	77	5	0	81	
7663	65.76 East Nicolaus H 2014 Debt Svc	26	8	0	33	
NVBH	65.77 North Valley Beh Health	815	860	0	1,676	
	Total Non County Agencies	150,493	6,684	(38)	157,139	

* Refer to the General Comments for detail descriptions of each adjustment.

Exhibit 2B. Sutter County Cost Plan Carry Forward Computation, Year Ended June 30, 2018

All Departments			Actual	Estimate	Difference
Dept. No.		Department Name	2017/2018 Allocation	Based on 2015/2016 Actual Costs*	Amount to Carry Forward
			(\$)	(\$)	(\$)
1101	8.	Board of Supervisors	80,372	69,444	10,927
1105	9.	Clerk of the Board	16,099	19,943	(3,844)
1203	10.	Assessor	206,672	199,547	7,125
1204	11.	Revenue Collection	20,076	17,883	2,194
1502	12.	Elections	157,007	149,413	7,594
1600	13.	Sheriff-Communications	123,336	110,106	13,230
1702	14.	Water/Wastewater Facilities	342	11,135	(10,793)
1920	15.	Engineering Services	55,372	83,878	(28,505)
1922	16.	Water Resources	20,412	37,511	(17,098)
2103	17.	Sheriff's Court Bailiffs	31,242	19,404	11,838
2106	18.	Public Defender	8,483	6,405	2,078
2112	19.	Consolidated Courts	2,076	1,896	180
2125	20.	District Attorney	83,035	127,801	(44,766)
2125-01	21.	DA-Criminal Division	86,117	78,874	7,243
2125-03	22.	DA-Victim/Witness Assistance	1,898	95,467	(93,568)
2125-05	23.	DA-Statutory Rape Vert Prosecute	0	0	0
2201	24.	Sheriff-Coroner	678,847	660,542	18,305
2205	25.	Sheriff-Boat Patrol	6,653	10,722	(4,069)
2208	26.	Sheriff-Live Oak Contract	29,846	25,759	4,087
2301	27.	Sheriff-County Jail	750,180	777,190	(27,011)
2302	28.	Anti-Drug Abuse Enforcement	0	0	0
2304	29.	Probation	283,972	275,144	8,828
2309	30.	Bi-County Juvenile Hall	8,177	8,802	(624)
2401	31.	Emergency Services	25,367	32,284	(6,917)
2402	32.	Fire Services Administration	11,163	4,782	6,381
2601	33.	Agricultural Commissioner	254,589	193,840	60,749
2706	34.	Recorder	130,712	75,121	55,591
2709	35.	Pub. Guardian/Conservator	97,462	109,026	(11,564)
2710	36.	County Clerk	24,854	26,226	(1,372)
2721	37.	Development Services	195,964	200,408	(4,444)
2724-24	38.	Planning & Building	69,448	94,372	(24,924)
2724-31	39.	Community Services Building Inspection	32,876	31,453	1,423
2724-32	40.	Code Enforcement Svcs	40,279	1,731	38,548
2725	41.	Environmental Health	47,034	41,875	5,159
2726	42.	Animal Control	7,037	11,286	(4,249)
2727	43.	CUPA	2,934	2,041	893
3100	44.	Road	142,330	110,665	31,665
3200	45.	County Airport	227	2,806	(2,579)
3300	46.	Transportation Development	75	51	25
4102-00	47.	Mental Health	666,155	650,157	15,998
4103-10	48.	Health	289,266	365,255	(75,989)
4104-00	49.	Mental Health Service Act	7,240	8,851	(1,611)
4120-00	50.	Human Services Admin	140,029	46,213	93,816
4580	51.	Fleet Management ISF	102,115	55,818	46,297
4581	52.	Information Technology ISF	276,847	177,761	99,085
4590	53.	Liability Insurance ISF	26,098	7,566	18,531
4591	54.	Workers' Comp. Ins. ISF	36,188	18,242	17,947
4595	55.	Employee Wellness Services	1,842	16,823	(14,982)
5000	56.	Trial Court Agency	12,371	73,392	(61,021)
5101-00	57.	Welfare	778,477	614,090	164,386
5200	58.	IHSS Public Authority	2,887	3,084	(196)
6201	59.	County Library	283,035	252,809	30,225
6301	60.	Bi-County Farm Advisor	48,124	35,644	12,481
7101	61.	Parks and Recreation	143,814	188,574	(44,760)
7201	62.	Community Memorial Museum	114,354	97,922	16,432
7203	63.	Vets Memorial Community Bldg	186,309	108,172	78,137
	64.A	Other Departments-1	1,302,483	827,595	474,887
	64.B	Other Departments-2	1,103,781	886,735	217,046
	65.	Non County Agencies	150,493	143,810	6,684
	66.	Unallowable	0	5,026	(5,026)
		Total Carry Forward Allocation	9,404,474	8,308,372	1,096,102

* Approved in 2017/18 Cost Plan and may include rounding adjustments to reconcile to the total 2015/16 Actual Allocation Costs.

** See General Comments for detail of adjustments.

*** Refer to Exhibit 2B.1 & Exhibit 2B.2 for detail of Other Departments and Non County Agencies.

Exhibit 2B.1. Sutter County Cost Plan Carry Forward Computation, Year Ended June 30, 2018

Other Departments-1			Actual	Estimate	Difference
Dept. No.	Department Name	2017/2018 Allocation	Based on 2015/2016 Actual Costs*	Amount to Carry Forward	
		(\$)	(\$)	(\$)	
0112	64.01 Child Supp Serv Reimb/Adjustment	141,468	144,452	(2,984)	
0140	64.02 County Local Revenue Fund	1,078	922	157	
0177	64.03 CCPIF SB 678	80	153	(73)	
0184	64.04 Sheriff Inmate Welfare	10,677	9,502	1,175	
0241	64.05 Public Safety Realignment 2011	28	10	18	
0252	64.06 Emergency Medical Service	409	728	(318)	
0253	64.07 RLF CDBG Housing Rehabilitation	41	37	4	
0273	64.08 Local Innovation	7	0	7	
0284	64.09 CDBG Housing Rehab 04-STB	12	13	(1)	
0289	64.10 EDBG PI Fund	317	19,626	(19,309)	
0301	64.11 County Service Area G	72	16	56	
0305	64.12 County Service Area F	108,420	87,424	20,996	
0309	64.13 County Service Area C	2,724	2,277	448	
0311	64.14 County Service Area D	3,385	3,016	369	
0320	64.15 Sutter County Water Agency	246	488	(242)	
0321	64.16 Lo Canal Operations & Maintenance	524	41	483	
0326	64.17 County Water Zone #4	36	37	(2)	
0327	64.18 County Water Zone #5	84	89	(5)	
0329	64.19 County Water Zone #7	31	28	3	
0330	64.20 County Water Zone #8	3	3	(0)	
0340	64.21 Co Consolid St Lighting District	577	616	(39)	
0395	64.22 Rio Ramaza Comm. Serv District	1,057	2,053	(995)	
1103	64.23 Non-Departmental Expense	156,860	24,032	132,828	
1209	64.24 General Revenues	3,711	2,238	1,473	
1801	64.25 Plant Acquisition	7,377	1,564	5,813	
1803	64.26 Capital Projects	83	0	83	
1911	64.27 General Insurance & Bonds	774	633	140	
1923	64.28 Flood Control	132	2,729	(2,597)	
2104	64.29 Grand Jury	18,619	6,881	11,737	
2109	64.30 Trial Court Funding	151	81	70	
2125-08	64.31 DA-Criminal Investigation	95,114	5,314	89,800	
2125-09	64.32 DA-Welfare Investigation	0	1,026	(1,026)	
2125-72	64.33 Local Community Correction Acc	4,452	2,840	1,613	
2127-00	64.34 Victim Services	112,065	0	112,065	
2202	64.35 Net 5-Sheriff	3,501	5,496	(1,995)	
2230	64.36 PC1202.5 Trust	12	32	(20)	
2303	64.37 Delinquency Prevention Commiss'n	35	0	35	
2403	64.38 Feburary 2017 Flood	7	0	7	
2703	64.39 Fish & Game Propagation	15,095	17,154	(2,059)	
2711	64.40 Domestic Violence Centers	38	30	7	
2724-29	64.41 Comm Svc Planning-Riego Road	7,175	0	7,175	
3000	64.42 Urban Area Resident St Lighting	253	308	(55)	
4102-01	64.43 Mental Health-Admin Support	123,948	101,646	22,301	
4102-02	64.44 Mental Health-Homeless Mgt	300	144	156	
4102-03	64.45 Mental Health-Crisis Clinic	71,683	50,434	21,249	
4102-07	64.46 Mental Health-Inpatient	161,432	153,239	8,193	
4102-08	64.47 Mental Health-Managed Care	3,904	2,227	1,677	
4102-09	64.48 Mental Health-IMD/SNF Facilities	443	304	140	
4102-10	64.49 Mental Health-Non IMD	93	40	52	
4102-12	64.50 Mental Health-Day Treatment/Adult	283	161	121	
4102-13	64.51 Mental Health-Juvenile Hall/Jail	31	534	(503)	
4102-14	64.52 Mental Health-Homeless Mentally Ill	236	51	185	
4102-15	64.53 Mental Health-Conditional Release Prg	6,725	6,860	(135)	
4102-16	64.54 Mental Health-Outpatient/Adult	71,512	49,580	21,932	
4102-17	64.55 Mental Health-Outpatient/Child	43,648	32,689	10,959	
4102-19	64.56 Mental Health-Children's IEP Svcs	3	1	2	
4102-20	64.57 Mental Health-Advocacy	330	372	(42)	
4102-22	64.58 Mental Health-Camp Singer	4,446	3,503	943	
4102-25	64.59 Mental Health-Systems of Care Childre	483	77	406	
4102-26	64.60 Mental Health-Sutter County BF	10,653	6,504	4,149	
4102-29	64.61 Mental Health-Yuba County BF	10,367	5,947	4,420	
4102-31	64.62 Mental Health-CSS/Admin Sup	2,200	223	1,978	
4102-32	64.63 Mental Health-CSOC Adult Prgm	585	253	332	
4102-34	64.64 Mental Health-Victor Community	198	212	(14)	
4102-35	64.65 Mental Health-CSS/Direct/Case Svcs	5,611	6,421	(809)	
4102-41	64.66 Mental Health-Alcohol Admin	493	374	119	
4102-42	64.67 Mental Health-Prevention	9,624	4,059	5,565	
4102-44	64.68 Mental Health-Safe & Drug Free Schls	6	0	6	
4102-48	64.69 Mental Health-Sutter Co CW D/A	5,437	3,063	2,375	
4102-50	64.70 Mental Health-Drug Outpatient	15,887	17,003	(1,116)	
4102-51	64.71 Mental Health-OFC	2	7	(6)	
4102-52	64.72 Mental Health-Drug/Outreach	0	13	(13)	
4102-53	64.73 Mental Health-Drug & Alcohol Juv	14	68	(54)	
4102-54	64.74 Mental Health-First Steps	34,596	19,641	14,955	
4102-58	64.75 Mental Health-Drug Court SC	1,078	3,762	(2,684)	
4102-59	64.76 Mental Health-Yuba County	454	277	178	
4102-65	64.77 Mental Health-UR/QI Programs	19,048	16,019	3,029	
Total Other Departments-1		1,302,483	827,595	474,887	

* Approved in 2017/18 Cost Plan and may include rounding adjustments to reconcile to the total 2015/16 Actual Allocation Costs.

Exhibit 2B.1. Sutter County Cost Plan Carry Forward Computation, Year Ended June 30, 2018

Other Departments-2			Actual	Estimate	Difference
Dept. No.	Department Name	2017/2018 Allocation	Based on 2015/2016 Actual Costs*	Amount to Carry Forward	
		(\$)	(\$)	(\$)	
4102-68	64.78	Mental Health-Drug Medi-Cal	544	617	(74)
4102-72	64.79	Mental Health-Local Comm Corr	11,553	10,467	1,086
4102-80	64.80	Mental Health-SB678	1,503	3,026	(1,523)
4102-81	64.81	Mental Health-Juvenile Probation	2,931	2,572	359
4102-82	64.82	Mental Health-Forensic	10,531	496	10,035
4103-12	64.83	Health-Children & Family	4,241	3,670	572
4103-15	64.84	Health-Vital Statistics	289	430	(141)
4103-20	64.85	Health-CCS	17,698	11,225	6,473
4103-22	64.86	Health-Homeless Pilot	7,471	0	7,471
4103-26	64.87	Health-MCH	3,937	1,255	2,682
4103-29	64.88	Health-Foster Care	7,078	3,455	3,623
4103-30	64.89	Health-Nursing Admin	9,004	3,847	5,158
4103-31	64.90	Health-CHDP	7,447	9,977	(2,530)
4103-33	64.91	Health-CMSP Local Health Conn	3,613	0	3,613
4103-35	64.92	Health-Field Nursing	142	211	(69)
4103-36	64.93	Health-Bioterrorism	10,527	4,143	6,384
4103-37	64.94	Health-Pandemic Flu Preparedness	418	393	26
4103-38	64.95	Health-Acute Communicable Dis	13,236	13,730	(495)
4103-39	64.96	Health-Immunization Grant	613	729	(116)
4103-40	64.97	Health-WIC Nutrition	40,862	34,424	6,438
4103-43	64.98	Health-Homeland Security Grant	573	121	452
4103-45	64.99	Health-WIC Breast Feeding P	1,004	633	371
4103-49	64.100	Health-P3 Impl Mass Vacc Readins Camp	1	0	1
4103-50	64.101	Health-Laboratory	967	8,492	(7,525)
4103-51	64.102	Health-AIDS Surveillance	44	24	20
4103-53	64.103	Health-Tuberculosis	3	322	(318)
4103-54	64.104	Health-Chlamydia	269	2	267
4103-55	64.105	Health-Lead Poisoning	1,924	264	1,660
4103-56	64.106	Health-St Tuberculosis Grant	811	317	494
4103-57	64.107	Health-St. Medi-Cal Outreach	378	3,052	(2,673)
4103-60	64.108	Health-Health Education	1,593	5,206	(3,613)
4103-65	64.109	Health-Community Chronic Disease	356	145	211
4103-66	64.110	Health-Supp Nutritional Asst Prog Ed	20,961	14,225	6,736
4103-68	64.111	Health-Ebola Supplemental	3	513	(509)
4103-69	64.112	Health - Oral Care	1,645	0	1,645
4103-78	64.113	Health-Injury Prevention	1,067	890	177
4103-81	64.114	Health-Public Health Clinic	7,471	7,094	377
4103-99	64.116	Health-Tobacco Control	8,919	4,881	4,039
4104-01	64.117	MHSA-Children's Sed Full Svc Part	12,733	12,937	(205)
4104-02	64.118	MHSA-Urgent Services	8,327	7,570	757
4104-03	64.119	MHSA-Transition Age Youth FSP	24,956	19,966	4,990
4104-04	64.120	MHSA-Adult and Older Adult FSP	13,300	9,966	3,333
4104-05	64.121	MHSA-Older Adult Mobile Outreach	5,437	5,688	(251)
4104-06	64.122	MHSA-Ethnic Outreach Services	23,898	21,352	2,547
4104-07	64.123	MHSA-Housing Program	205	0	205
4104-08	64.124	MHSA-Wellness & Recover Adult	44,412	27,551	16,861
4104-09	64.125	MHSA-Adult Urgent Services	37,206	17,792	19,414
4104-10	64.126	MHSA-Therapeutic Services	47,562	32,030	15,532
4104-12	64.127	MHSA-Community Prev Team	27,811	17,650	10,161
4104-14	64.128	MHSA-MHSA IT Proj	625	506	119
4104-15	64.129	MHSA-Work Educ & Training	458	878	(420)
4104-16	64.130	MHSA-Innovation	11,892	9,113	2,780
4104-17	64.131	MHSA-Administrative	5,855	2,970	2,885
4112	64.132	Health-County Share	0	0	0
4120-93	64.133	Human Services-Security & Compliance	0	134	(133)
4134-00	64.134	Jail Medical	6,393	66,670	(60,277)
4134-72	64.135	Jail Medical-LCC	5,552	6,937	(1,385)
4201	64.136	Non-County Providers	(195)	0	(195)
4400	64.137	Sutter Co Waterworks District #1	4,112	7,591	(3,479)
5101-05	64.138	Welfare-Social Workers Empry	35,586	58,873	(23,287)
5101-10	64.139	Welfare-Admin Support	79,091	58,902	20,189
5101-15	64.140	Welfare-Non-Welfare Admin Svcs	8,131	5,255	2,876
5101-20	64.141	Welfare-Social Services	99,269	66,673	32,596
5101-30	64.142	Welfare-Eligibility & Nonservices	283,605	199,846	83,759
5101-35	64.143	Welfare-Welfare Fraud	9,221	1,249	7,972
5101-40	64.144	Welfare-Clerical Support	54,315	52,979	1,337
5206	64.145	TANF-Foster Care	764	496	268
5211	64.146	Delinquent Tax Sales Trust Fund	66	40	26
5301	64.147	General Relief	0	30	(30)
5302	64.148	General Relief	0	0	0
5601	64.149	Veterans Service Officer	9	10	(1)
6201-35	64.150	Library-Literacy Prg	6,037	9,441	(3,404)
7202	64.151	Subsidy Requests Organizations	6	10	(4)
7204	64.152	Etl Hall	40,300	14,781	25,519
Total Other Departments-2			1,103,781	886,735	217,046

* Approved in 2017/18 Cost Plan and may include rounding adjustments to reconcile to the total 2015/16 Actual Allocation Costs.

Exhibit 2B.2. Sutter County Cost Plan Carry Forward Computation, Year Ended June 30, 2018

Non County Agencies		Actual	Estimate	Difference
Fund No.	Fund Name	2017/2018	Based on	Amount to
		Allocation	2015/2016	Carry
			Actual Costs*	Forward
		(\$)	(\$)	(\$)
5100	65.01 Children/Family Comm.	25,668	19,176	6,493
5116	65.02 DNA ID Prop 69 State	38	39	(2)
5121	65.03 Redevelopment Prop Tax Tr	47	(370)	418
5125	65.04 ERAF 04/05	0	9	(9)
5128	65.05 Live Oak Redevelopment Agency	0	18	(18)
5193	65.06 Highland EST Improv Redemption	0	0	(0)
5203	65.07 Agency Collections Payable	544	496	48
5209	65.08 Aid for Adoption	0	0	0
5212	65.09 Local Transportation Tax	239	363	(124)
5215	65.10 Tax Collector's Trust	2,354	2,291	63
5218	65.11 Taxes	4,205	21,076	(16,871)
5219	65.12 In Lieu Tax Trust	17	54	(37)
5240	65.13 City of Live Oak	280	222	59
5241	65.14 City of Yuba City	368	(679)	1,047
5262	65.15 Sutter-Butte Flood Control	71	105	(34)
5263	65.16 Sac Area Flood Control	17,242	40	17,202
5265	65.17 FRAQMD	2,791	(738)	3,529
5267	65.18 Statewide Comm Infrastructure	18	19	(1)
5277	65.19 Narco	14	302	(288)
5280	65.20 Regional Waste Management	0	9	(9)
6401	65.21 Fairview Cemetery	1,847	2,535	(687)
6402	65.22 Live Oak Cemetery	6,397	6,636	(239)
6403	65.23 Meridian Cemetery Trust	1	1	0
6404	65.24 Nicolaus Cemetery	389	415	(26)
6405	65.25 Pleasant Grove Cemetery	430	581	(152)
6406	65.26 Sutter Cemetery	24,075	28,720	(4,644)
6415	65.27 Gilsizer County Drainage	6,379	6,007	372
6416	65.28 Live Oak Cemetery Specl Assess	463	404	59
6419	65.29 Meridian Fire District	89	71	19
6420	65.30 Sutter Basin Fire	1,337	1,709	(372)
6424	65.31 Levee Disrt #1-Feather River	464	892	(427)
6426	65.32 Levee District #1	7,459	10,177	(2,718)
6427	65.33 Levee District #9	1,449	722	727
6428	65.34 Maintenance Area #3	27	75	(48)
6429	65.35 Maintenance Area #7 Zone 2	17	56	(39)
6430	65.36 Maintenance Area #7 Zone 3	26	27	(1)
6431	65.37 Maintenance Area #7 Zone 4	26	27	(1)
6434	65.38 Bear River Levee Maintenance	9	9	(1)
6435	65.39 Colusa Mosquito Abatement	26	25	0
6436	65.40 S-Y Mosquito & Vector Control	24,315	24,528	(213)
6437	65.41 Maintenance Area #16 Zone 1	26	65	(39)
6438	65.42 Maintenance Area #16 Zone 2	26	27	(1)
6439	65.43 Maintenance Area #16 Zone 3	26	27	(1)
6440	65.44 Maintenance Area #16 Zone 4	26	27	(1)
6449	65.45 Reclamation District #1000	28	32	(4)
6451	65.46 Reclamation District #70	228	181	47
6452	65.47 Reclamation District #777	68	44	24
6453	65.48 Reclamation District #817	26	26	(1)
6455	65.49 Reclamation District #1001	232	154	79
6458	65.50 Reclamation District #2054	47	42	5
6459	65.51 Reclamation District #2056	43	40	3
6460	65.52 Reclamation District #2103	0	0	0
6461	65.53 Reclamation District #1500	328	427	(98)
6462	65.54 Reclamation District #1660	141	145	(5)
6470	65.55 Sutter County Resource Conservtn	3,265	1,787	1,477
6471	65.56 LAFCO	1,138	5,781	(4,643)
6480	65.57 Butte Water District	27	29	(2)
6481	65.58 Feather Water District	32	32	0
6484	65.59 SCSD-90 Series A-Imprv Redemptn	255	89	165
6489	65.60 CA First Sutter	29	19	9
6490	65.61 CA Enterp Dev Auth Comm Pace	20	0	20
6491	65.62 California Hero Program	18	0	18
7562	65.63 Woodland Unified	26	27	(1)
7565	65.64 Sutter Co Schools	14,079	8,374	5,705
7577	65.65 Yuba Community College	26	36	(10)
7601	65.66 E Nicolaus High 2000 Debt	17	18	(1)
7602	65.67 Woodland Unified Debt Ser	26	27	(1)
7607	65.68 Sutter High 2008 Bond Deb	43	36	7
7651	65.69 YC#99-1 Series C Bonds Db	68	63	5
7652	65.70 YC 2004-1 Meas K Bonds Deb	43	36	7
7654	65.71 Franklin Elem 2006 DBT Ser	26	45	(20)
7655	65.72 Yuba Comm. College Distr DS-A	26	27	(1)
7656	65.73 Yuba Comm. College Distr DS-B	26	27	(1)
7657	65.74 Yuba Comm College Distrb	26	27	(1)
7661	65.75 LO#04-1 Series A Bonds Db	77	72	5
7663	65.76 East Nicolaus H 2014 Debt Svc	26	18	8
NVBH	65.77 North Valley Beh Health	815	(45)	860
Total Non County Agencies		150,493	143,810	6,684

* Approved in 2017/18 Cost Plan and may include rounding adjustments to reconcile to the total 2015/16 Actual Allocation Costs.

Exhibit 2C. Sutter County Countywide Cost Plan Summary, Year Ended June 30, 2018

All Departments			Allocation from Service Departments/Other Cost Centers				
Dept. No.	Department Name	County Administrator (\$)	Auditor-Controller (\$)	Treasurer-Tax Collector (\$)	General Services (\$)	County Counsel (\$)	
1101	8. Board of Supervisors	6,457	7,711	0	2,308	0	
1105	9. Clerk of the Board	2,238	3,231	0	673	0	
1203	10. Assessor	20,060	24,029	1	7,125	11,837	
1204	11. Revenue Collection	1,851	11,401	0	2,489	0	
1502	12. Elections	7,275	9,849	0	13,850	8,346	
1600	13. Sheriff-Communications	24,407	30,491	29	399	0	
1702	14. Water/Wastewater Facilities	43	231	0	0	0	
1920	15. Engineering Services	7,705	10,958	5	696	2,224	
1922	16. Water Resources	86	364	0	1,387	0	
2103	17. Sheriff's Court Bailiffs	9,944	10,819	0	0	0	
2106	18. Public Defender	1,119	4,447	0	0	1,459	
2112	19. Consolidated Courts	0	1,854	39	23	0	
2125	20. District Attorney	1,005	95	0	0	38,715	
2125-01	21. DA-Criminal Division	15,324	24,508	23	3,497	0	
2125-03	22. DA-Victim/Witness Assistance	646	544	0	0	0	
2125-05	23. DA-Statutory Rape Vert Prosecute	0	0	0	0	0	
2201	24. Sheriff-Coroner	57,173	80,151	254	11,121	68,992	
2205	25. Sheriff-Boat Patrol	1,334	3,172	0	0	0	
2208	26. Sheriff-Live Oak Contract	8,781	11,725	0	27	0	
2301	27. Sheriff-County Jail	63,149	87,449	31	9,079	910	
2302	28. Anti-Drug Abuse Enforcement	0	0	0	0	0	
2304	29. Probation	49,503	70,201	201	10,499	15,541	
2309	30. Bi-County Juvenile Hall	0	77	0	0	0	
2401	31. Emergency Services	517	2,272	0	1,221	1,788	
2402	32. Fire Services Administration	1,312	2,473	0	552	3,279	
2601	33. Agricultural Commissioner	22,341	28,017	2	8,325	11,824	
2706	34. Recorder	7,662	7,714	131	9,397	39,797	
2709	35. Pub. Guardian/Conservator	3,099	4,048	0	905	84,025	
2710	36. County Clerk	0	3,091	0	7,000	0	
2721	37. Development Services	10,417	14,186	1	281	117,353	
2724-24	38. Planning & Building	5,725	7,586	28	2,088	23,851	
2724-31	39. Community Services Building Inspecti	1,248	2,724	5	341	12,639	
2724-32	40. Code Enforcement Srvs	1,119	1,756	0	3,427	28,187	
2725	41. Environmental Health	6,715	8,708	0	843	66	
2726	42. Animal Control	2,238	2,211	6	43	0	
2727	43. CUPA	0	547	2	577	0	
3100	44. Road	23,762	39,296	1,071	11,942	4,147	
3200	45. County Airport	0	51	10	1	0	
3300	46. Transportation Development	0	68	0	0	0	
4102-00	47. Mental Health	0	5,715	(9)	8,392	91,546	
4103-10	48. Health	9,427	18,956	61	4,700	15,917	
4104-00	49. Mental Health Service Act	0	2,525	1,018	654	0	
4120-00	50. Human Services Admin	7,282	12,579	13	3,718	22,474	
4580	51. Fleet Management ISF	4,434	20,061	170	51,874	0	
4581	52. Information Technology ISF	18,854	34,225	(1)	110,952	1,101	
4590	53. Liability Insurance ISF	19,798	5,689	(2)	192	0	
4591	54. Workers' Comp. Ins. ISF	19,540	16,488	(49)	11	0	
4595	55. Employee Wellness Services	0	1,723	(198)	0	0	
5000	56. Trial Court Agency	0	0	62	0	12,363	
5101-00	57. Welfare	0	47,022	745	62,624	296,364	
5200	58. IHSS Public Authority	0	1,218	61	597	0	
6201	59. County Library	17,477	21,328	20	2,574	3,800	
6301	60. Bi-County Farm Advisor	2,238	3,828	0	3,995	0	
7101	61. Parks and Recreation	0	1,888	95	6,895	0	
7201	62. Community Memorial Museum	5,087	4,361	1	626	16,916	
7203	63. Vets Memorial Community Bldg	0	915	0	19,584	0	
64.A	64.A Other Departments-1	239,369	345,467	5,982	74,709	14,903	
64.B	64.B Other Departments-2	353,453	404,061	729	57,411	0	
65.	65. Non County Agencies	4,434	80,516	19,762	817	8,856	
	Total Allocation	1,065,650	1,546,622	30,297	520,441	959,221	

* Refer to Exhibit 2C.1 & Exhibit 2C.2 for detail of Other Departments and Non County Agencies.

Exhibit 2C. Sutter County Countywide Cost Plan Summary, Continued

All Departments		Allocation from Service Departments/Other Cost Centers			
Dept. No.	Department Name	Human Resources (\$)	Building Maintenance (\$)	Other Costs (\$)	Total 17/18 Costs (\$)
1101	8. Board of Supervisors	6,795	47,316	9,785	80,372
1105	9. Clerk of the Board	2,356	5,607	1,993	16,099
1203	10. Assessor	21,111	75,265	47,244	206,672
1204	11. Revenue Collection	1,948	417	1,970	20,076
1502	12. Elections	7,656	76,425	33,606	157,007
1600	13. Sheriff-Communications	25,687	2	42,322	123,336
1702	14. Water/Wastewater Facilities	45	0	22	342
1920	15. Engineering Services	8,109	19,745	5,930	55,372
1922	16. Water Resources	91	8,848	9,637	20,412
2103	17. Sheriff's Court Bailiffs	10,465	0	14	31,242
2106	18. Public Defender	1,178	0	280	8,483
2112	19. Consolidated Courts	0	0	161	2,076
2125	20. District Attorney	0	39,872	3,348	83,035
2125-01	21. DA-Criminal Division	16,128	0	26,637	86,117
2125-03	22. DA-Victim/Witness Assistance	680	0	29	1,898
2125-05	23. DA-Statutory Rape Vert Prosecute	0	0	0	0
2201	24. Sheriff-Coroner	59,664	175,825	225,667	678,847
2205	25. Sheriff-Boat Patrol	1,404	0	741	6,653
2208	26. Sheriff-Live Oak Contract	9,242	0	71	29,846
2301	27. Sheriff-County Jail	66,460	313,577	209,525	750,180
2302	28. Anti-Drug Abuse Enforcement	0	0	0	0
2304	29. Probation	52,099	47,068	38,859	283,972
2309	30. Bi-County Juvenile Hall	0	0	8,101	8,177
2401	31. Emergency Services	544	12,361	6,665	25,367
2402	32. Fire Services Administration	1,178	1,841	528	11,163
2601	33. Agricultural Commissioner	23,512	93,175	67,392	254,589
2706	34. Recorder	8,064	43,204	14,743	130,712
2709	35. Pub. Guardian/Conservator	3,262	1,728	394	97,462
2710	36. County Clerk	0	14,401	362	24,854
2721	37. Development Services	10,963	27,551	15,211	195,964
2724-24	38. Planning & Building	6,025	11,325	12,821	69,448
2724-31	39. Community Services Building Inspectio	1,314	9,729	4,875	32,876
2724-32	40. Code Enforcement Svcs	1,178	0	4,611	40,279
2725	41. Environmental Health	7,067	15,164	8,471	47,034
2726	42. Animal Control	2,356	0	183	7,037
2727	43. CUPA	0	0	1,808	2,934
3100	44. Road	25,007	36,246	860	142,330
3200	45. County Airport	0	159	5	227
3300	46. Transportation Development	0	0	7	75
4102-00	47. Mental Health	0	528,560	31,951	666,155
4103-10	48. Health	9,921	158,552	71,732	289,266
4104-00	49. Mental Health Service Act	0	2,964	79	7,240
4120-00	50. Human Services Admin	7,158	46,553	40,252	140,029
4580	51. Fleet Management ISF	4,666	18,723	2,187	102,115
4581	52. Information Technology ISF	19,843	84,294	7,578	276,847
4590	53. Liability Insurance ISF	408	0	13	26,098
4591	54. Workers' Comp. Ins. ISF	136	0	63	36,188
4595	55. Employee Wellness Services	0	159	158	1,842
5000	56. Trial Court Agency	0	(2,420)	2,366	12,371
5101-00	57. Welfare	0	354,833	16,889	778,477
5200	58. IHSS Public Authority	917	0	94	2,887
6201	59. County Library	18,393	195,554	23,889	283,035
6301	60. Bi-County Farm Advisor	2,356	22,791	12,916	48,124
7101	61. Parks and Recreation	0	127,116	7,821	143,814
7201	62. Community Memorial Museum	4,847	78,529	3,986	114,354
7203	63. Vets Memorial Community Bldg	0	143,379	22,431	186,309
	64.A Other Departments-1	227,988	233,653	160,412	1,302,483
	64.B Other Departments-2	243,875	34,363	9,889	1,103,781
	65. Non County Agencies	15,563	20,545	0	150,493
	Total Allocation	937,659	3,125,001	1,219,583	9,404,474

Exhibit 2C.1 Sutter County Countywide Cost Plan Summary, Year Ended June 30, 2018

Other Departments-1		Allocation from Service Departments/Other Cost Centers				
Dept. No.	Department Name	County	Auditor-	Treasurer-	General	County
		Administrator	Controller	Tax Collector	Services	Counsel
		(\$)	(\$)	(\$)	(\$)	(\$)
0112	64.01 Child Supp Serv Reimb/Adjustment	28,884	33,447	52	11,529	4,885
0140	64.02 County Local Revenue Fund	0	179	880	0	0
0177	64.03 CCPIF SB 678	0	9	71	0	0
0184	64.04 Sheriff Inmate Welfare	2,238	5,473	8	385	0
0241	64.05 Public Safety Realignment 2011	0	26	0	0	0
0252	64.06 Emergency Medical Service	0	336	67	0	0
0253	64.07 RLF CDBG Housing Rehabilitation	0	0	41	0	0
0273	64.08 Local Innovation	0	0	7	0	0
0284	64.09 CDBG Housing Rehab 04-STB	0	0	12	0	0
0289	64.10 EDBG PI Fund	0	192	113	0	0
0301	64.11 County Service Area G	0	60	6	0	0
0305	64.12 County Service Area F	17,993	38,261	73	4,832	0
0309	64.13 County Service Area C	0	1,895	96	577	0
0311	64.14 County Service Area D	0	2,608	115	474	0
0320	64.15 Sutter County Water Agency	0	69	170	0	0
0321	64.16 Lo Canal Operations & Maintenance	0	110	25	385	0
0326	64.17 County Water Zone #4	0	0	36	0	0
0327	64.18 County Water Zone #5	0	0	84	0	0
0329	64.19 County Water Zone #7	0	0	31	0	0
0330	64.20 County Water Zone #8	0	0	3	0	0
0340	64.21 Co Consolid St Lighting District	0	399	168	0	0
0395	64.22 Rio Ramaza Comm. Serv District	0	253	17	769	0
1103	64.23 Non-Departmental Expense	0	4,251	1	3,476	0
1209	64.24 General Revenues	0	34	3,673	0	0
1801	64.25 Plant Acquisition	0	5,590	117	1,539	0
1803	64.26 Capital Projects	0	77	(1)	0	0
1911	64.27 General Insurance & Bonds	0	772	0	0	0
1923	64.28 Flood Control	0	119	0	0	0
2104	64.29 Grand Jury	0	1,519	0	2,196	10,018
2109	64.30 Trial Court Funding	0	136	0	0	0
2125-08	64.31 DA-Criminal Investigation	8,179	11,286	0	1,008	0
2125-09	64.32 DA-Welfare Investigation	0	0	0	0	0
2125-72	64.33 Local Community Correction Acc	1,248	1,889	0	0	0
2127-00	64.34 Victim Services	14,022	7,401	2	2,545	0
2202	64.35 Net 5-Sheriff	1,119	1,130	73	0	0
2230	64.36 PC1202.5 Trust	0	12	(0)	0	0
2303	64.37 Delinquency Prevention Commiss'n	0	18	0	15	0
2403	64.38 Feburary 2017 Flood	0	7	0	0	0
2703	64.39 Fish & Game Propagation	0	300	5	14,761	0
2711	64.40 Domestic Violence Centers	0	34	0	0	0
2724-29	64.41 Comm Svc Planning-Riego Road	0	7,162	0	0	0
3000	64.42 Urban Area Resident St Lighting	0	203	39	0	0
4102-01	64.43 Mental Health-Admin Support	34,867	42,300	0	9,538	0
4102-02	64.44 Mental Health-Homeless Mgt	0	106	0	192	0
4102-03	64.45 Mental Health-Crisis Clinic	23,288	22,225	0	1,374	0
4102-07	64.46 Mental Health-Inpatient	48,771	52,395	0	8,166	0
4102-08	64.47 Mental Health-Managed Care	0	3,021	0	577	0
4102-09	64.48 Mental Health-IMD/SNF Facilities	0	401	0	0	0
4102-10	64.49 Mental Health-Non IMD	0	85	0	0	0
4102-12	64.50 Mental Health-Day Treatment/Adult	0	265	0	0	0
4102-13	64.51 Mental Health-Juvenile Hall/Jail	0	31	0	0	0
4102-14	64.52 Mental Health-Homeless Mentally Ill	0	213	0	0	0
4102-15	64.53 Mental Health-Conditional Release Prgm	1,119	3,813	0	385	0
4102-16	64.54 Mental Health-Outpatient/Adult	19,844	29,410	0	962	0
4102-17	64.55 Mental Health-Outpatient/Child	9,987	19,159	0	3,496	0
4102-19	64.56 Mental Health-Children's IEP Svcs	0	3	0	0	0
4102-20	64.57 Mental Health-Advocacy	0	299	0	0	0
4102-22	64.58 Mental Health-Camp Singer	1,119	1,559	0	577	0
4102-25	64.59 Mental Health-Systems of Care Children	0	483	0	0	0
4102-26	64.60 Mental Health-Sutter County BF	3,358	3,751	0	0	0
4102-29	64.61 Mental Health-Yuba County BF	3,142	3,877	0	0	0
4102-31	64.62 Mental Health-CSS/Admin Sup	0	2,019	0	0	0
4102-32	64.63 Mental Health-CSOC Adult Prgm	0	529	0	0	0
4102-34	64.64 Mental Health-Victor Community	0	179	0	0	0
4102-35	64.65 Mental Health-CSS/Direct/Case Svcs	1,119	3,120	0	0	0
4102-41	64.66 Mental Health-Alcohol Admin	0	491	0	0	0
4102-42	64.67 Mental Health-Prevention	1,119	4,497	0	2,520	0
4102-44	64.68 Mental Health-Safe & Drug Free Schls	0	6	0	0	0
4102-48	64.69 Mental Health-Sutter Co CW D/A	2,023	1,279	0	0	0
4102-50	64.70 Mental Health-Drug Outpatient	3,917	6,763	0	797	0
4102-51	64.71 Mental Health-OFC	0	2	0	0	0
4102-52	64.72 Mental Health-Drug/Outreach	0	0	0	0	0
4102-53	64.73 Mental Health-Drug & Alcohol Juv	0	13	0	0	0
4102-54	64.74 Mental Health-First Steps	6,715	9,328	0	787	0
4102-58	64.75 Mental Health-Drug Court SC	215	617	0	0	0
4102-59	64.76 Mental Health-Yuba County	0	345	0	80	0
4102-65	64.77 Mental Health-UR/QI Programs	5,079	7,628	0	769	0
Total Other Departments-1		239,369	345,467	5,982	74,709	14,903

Exhibit 2C.1 Sutter County Countywide Cost Plan Summary, Year Ended June 30, 2018

Other Departments-2			Allocation from Service Departments/Other Cost Centers				
			County Administrator	Auditor-Controllor	Treasurer-Tax Collector	General Services	County Counsel
Dept. No.	Department Name		(\$)	(\$)	(\$)	(\$)	(\$)
4102-68	64.78	Mental Health-Drug Medi-Cal	0	111	421	0	0
4102-72	64.79	Mental Health-Local Comm Corr	3,616	3,919	0	192	0
4102-80	64.80	Mental Health-SB678	474	516	0	0	0
4102-81	64.81	Mental Health-Juvenile Probation	904	880	0	192	0
4102-82	64.82	Mental Health-Forensic	2,626	4,938	0	0	0
4103-12	64.83	Health-Children & Family	1,205	1,336	0	408	0
4103-15	64.84	Health-Vital Statistics	0	288	0	0	0
4103-20	64.85	Health-CCS	5,510	6,138	0	192	0
4103-22	64.86	Health-Homeless Pilot	2,066	2,390	0	775	0
4103-26	64.87	Health-MCH	646	1,996	0	577	0
4103-29	64.88	Health-Foster Care	2,238	1,894	0	577	0
4103-30	64.89	Health-Nursing Admin	2,238	3,713	0	662	0
4103-31	64.90	Health-CHDP	2,238	2,641	0	192	0
4103-33	64.91	Health-CMSP Local Health Conn	1,076	1,008	0	385	0
4103-35	64.92	Health-Field Nursing	0	131	0	0	0
4103-36	64.93	Health-Bioterrorism	2,023	2,442	0	3,863	0
4103-37	64.94	Health-Pandemic Flu Preparedness	0	392	0	19	0
4103-38	64.95	Health-Acute Communicable Dis	4,262	4,453	0	6	0
4103-39	64.96	Health-Immunization Grant	0	401	0	205	0
4103-40	64.97	Health-WIC Nutrition	12,311	12,564	0	2,892	0
4103-43	64.98	Health-Homeland Security Grant	0	177	0	385	0
4103-45	64.99	Health-WIC Breast Feeding P	0	603	0	385	0
4103-49	64.100	Health-P3 Impl Mass Vacc Readins Cam	0	1	0	0	0
4103-50	64.101	Health-Laboratory	0	528	0	385	0
4103-51	64.102	Health-AIDS Surveillance	0	44	0	0	0
4103-53	64.103	Health-Tuberculosis	0	3	0	0	0
4103-54	64.104	Health-Chlamydia	0	70	0	192	0
4103-55	64.105	Health-Lead Poisoning	0	714	0	1,197	0
4103-56	64.106	Health-St Tuberculosis Grant	0	594	0	192	0
4103-57	64.107	Health-St. Medi-Cal Outreach	0	367	0	0	0
4103-60	64.108	Health-Health Education	0	981	0	583	0
4103-65	64.109	Health-Community Chronic Disease	0	356	0	0	0
4103-66	64.110	Health-Supp Nutritional Asst Prog Ed	4,391	4,949	0	6,881	0
4103-68	64.111	Health-Ebola Supplemental	0	3	0	0	0
4103-69	64.112	Health - Oral Care	344	531	0	391	0
4103-78	64.113	Health-Injury Prevention	0	292	0	769	0
4103-81	64.114	Health-Public Health Clinic	2,238	2,610	0	229	0
4103-99	64.116	Health-Tobacco Control	1,722	1,587	0	3,750	0
4104-01	64.117	MHSA-Children's Sed Full Svc Part	2,324	5,531	0	2,145	0
4104-02	64.118	MHSA-Urgent Services	2,066	3,899	0	0	0
4104-03	64.119	MHSA-Transition Age Youth FSP	5,811	11,965	0	599	0
4104-04	64.120	MHSA-Adult and Older Adult FSP	3,358	5,782	0	404	0
4104-05	64.121	MHSA-Older Adult Mobile Outreach	1,119	2,945	0	0	0
4104-06	64.122	MHSA-Ethnic Outreach Services	5,811	10,453	0	1,154	0
4104-07	64.123	MHSA-Housing Program	0	23	180	0	0
4104-08	64.124	MHSA-Wellness & Recover Adult	11,795	15,737	0	4,079	0
4104-09	64.125	MHSA-Adult Urgent Services	9,944	15,040	0	1,539	0
4104-10	64.126	MHSA-Therapeutic Services	13,732	17,821	0	1,166	0
4104-12	64.127	MHSA-Community Prev Team	4,434	10,696	0	7,529	0
4104-14	64.128	MHSA-MHSA IT Proj	0	394	0	192	0
4104-15	64.129	MHSA-Work Educ & Training	0	263	0	192	0
4104-16	64.130	MHSA-Innovation	3,358	4,830	0	0	0
4104-17	64.131	MHSA-Administrative	1,076	3,464	0	0	0
4112	64.132	Health-County Share	0	0	0	0	0
4120-93	64.133	Human Services-Security & Compliance	0	0	0	0	0
4134-00	64.134	Jail Medical	2,238	1,748	0	0	0
4134-72	64.135	Jail Medical-LCC	1,894	1,652	0	0	0
4201	64.136	Non-County Providers	0	(195)	0	0	0
4400	64.137	Sutter Co Waterworks District #1	0	2,344	128	824	0
5101-05	64.138	Welfare-Social Workers Empy	14,679	13,548	0	0	0
5101-10	64.139	Welfare-Admin Support	30,563	33,189	0	0	0
5101-15	64.140	Welfare-Non-Welfare Admin Svcs	3,315	3,154	0	0	0
5101-20	64.141	Welfare-Social Services	38,526	41,345	0	0	0
5101-30	64.142	Welfare-Eligibility & Nonservices	117,990	106,311	0	0	0
5101-35	64.143	Welfare-Welfare Fraud	3,573	3,853	0	0	0
5101-40	64.144	Welfare-Clerical Support	23,718	18,702	0	0	0
5206	64.145	TANF-Foster Care	0	691	0	0	0
5211	64.146	Delinquent Tax Sales Trust Fund	0	60	0	0	0
5301	64.147	General Relief	0	0	0	0	0
5302	64.148	General Relief	0	0	0	0	0
5601	64.149	Veterans Service Officer	0	9	0	0	0
6201-35	64.150	Library-Literacy Prg	0	328	0	0	0
7202	64.151	Subsidy Requests Organizations	0	0	0	6	0
7204	64.152	Ettl Hall	0	413	0	7,453	0
Total Other Departments-2			353,453	404,061	729	57,411	0

Exhibit 2C.1 Sutter County Countywide Cost Plan Summary, Continued

Other Departments-1		Allocation from Service Departments/Other Cost Centers			
Dept. No.	Department Name	Human	Building	Other	Total 17/18
		Resources	Maintenance	Costs	Costs
		(\$)	(\$)	(\$)	(\$)
0112	64.01 Child Supp Serv Reimb/Adjustment	14,474	47,903	295	141,468
0140	64.02 County Local Revenue Fund	0	0	19	1,078
0177	64.03 CCPIF SB 678	0	0	1	80
0184	64.04 Sheriff Inmate Welfare	2,356	0	217	10,677
0241	64.05 Public Safety Realignment 2011	0	0	3	28
0252	64.06 Emergency Medical Service	0	0	6	409
0253	64.07 RLF CDBG Housing Rehabilitation	0	0	0	41
0273	64.08 Local Innovation	0	0	0	7
0284	64.09 CDBG Housing Rehab 04-STB	0	0	0	12
0289	64.10 EDBG PI Fund	0	0	12	317
0301	64.11 County Service Area G	0	0	6	72
0305	64.12 County Service Area F	18,937	27,020	1,304	108,420
0309	64.13 County Service Area C	0	0	156	2,724
0311	64.14 County Service Area D	0	0	188	3,385
0320	64.15 Sutter County Water Agency	0	0	7	246
0321	64.16 Lo Canal Operations & Maintenance	0	0	4	524
0326	64.17 County Water Zone #4	0	0	0	36
0327	64.18 County Water Zone #5	0	0	0	84
0329	64.19 County Water Zone #7	0	0	0	31
0330	64.20 County Water Zone #8	0	0	0	3
0340	64.21 Co Consolid St Lighting District	0	0	11	577
0395	64.22 Rio Ramaza Comm. Serv District	0	0	18	1,057
1103	64.23 Non-Departmental Expense	0	106,800	42,332	156,860
1209	64.24 General Revenues	0	0	4	3,711
1801	64.25 Plant Acquisition	0	0	131	7,377
1803	64.26 Capital Projects	0	0	8	83
1911	64.27 General Insurance & Bonds	0	0	2	774
1923	64.28 Flood Control	0	0	13	132
2104	64.29 Grand Jury	0	2,834	2,051	18,619
2109	64.30 Trial Court Funding	0	0	14	151
2125-08	64.31 DA-Criminal Investigation	8,608	8,766	57,268	95,114
2125-09	64.32 DA-Welfare Investigation	0	0	0	0
2125-72	64.33 Local Community Correction Acc	1,314	0	1	4,452
2127-00	64.34 Victim Services	6,750	29,938	51,408	112,065
2202	64.35 Net 5-Sheriff	1,178	0	1	3,501
2230	64.36 PC1202.5 Trust	0	0	1	12
2303	64.37 Delinquency Prevention Commiss'n	0	0	2	35
2403	64.38 Feburary 2017 Flood	0	0	0	7
2703	64.39 Fish & Game Propagation	0	0	30	15,095
2711	64.40 Domestic Violence Centers	0	0	4	38
2724-29	64.41 Comm Svc Planning-Riego Road	0	0	13	7,175
3000	64.42 Urban Area Resident St Lighting	0	0	11	253
4102-01	64.43 Mental Health-Admin Support	36,696	0	547	123,948
4102-02	64.44 Mental Health-Homeless Mgt	0	0	1	300
4102-03	64.45 Mental Health-Crisis Clinic	24,509	0	288	71,683
4102-07	64.46 Mental Health-Inpatient	51,328	0	771	161,432
4102-08	64.47 Mental Health-Managed Care	0	0	306	3,904
4102-09	64.48 Mental Health-IMD/SNF Facilities	0	0	42	443
4102-10	64.49 Mental Health-Non IMD	0	0	8	93
4102-12	64.50 Mental Health-Day Treatment/Adult	0	0	18	283
4102-13	64.51 Mental Health-Juvenile Hall/Jail	0	0	0	31
4102-14	64.52 Mental Health-Homeless Mentally Ill	0	0	22	236
4102-15	64.53 Mental Health-Conditional Release Prgm	1,178	0	230	6,725
4102-16	64.54 Mental Health-Outpatient/Adult	20,885	0	412	71,512
4102-17	64.55 Mental Health-Outpatient/Child	10,510	0	496	43,648
4102-19	64.56 Mental Health-Children's IEP Svcs	0	0	0	3
4102-20	64.57 Mental Health-Advocacy	0	0	31	330
4102-22	64.58 Mental Health-Camp Singer	1,178	0	13	4,446
4102-25	64.59 Mental Health-Systems of Care Children	0	0	0	483
4102-26	64.60 Mental Health-Sutter County BF	3,534	0	11	10,653
4102-29	64.61 Mental Health-Yuba County BF	3,307	0	40	10,367
4102-31	64.62 Mental Health-CSS/Admin Sup	0	0	182	2,200
4102-32	64.63 Mental Health-CSOC Adult Prgm	0	0	56	585
4102-34	64.64 Mental Health-Victor Community	0	0	19	198
4102-35	64.65 Mental Health-CSS/Direct/Case Svcs	1,178	0	194	5,611
4102-41	64.66 Mental Health-Alcohol Admin	0	0	2	493
4102-42	64.67 Mental Health-Prevention	1,178	0	311	9,624
4102-44	64.68 Mental Health-Safe & Drug Free Schls	0	0	0	6
4102-48	64.69 Mental Health-Sutter Co CW D/A	2,129	0	6	5,437
4102-50	64.70 Mental Health-Drug Outpatient	4,123	0	288	15,887
4102-51	64.71 Mental Health-OFC	0	0	0	2
4102-52	64.72 Mental Health-Drug/Outreach	0	0	0	0
4102-53	64.73 Mental Health-Drug & Alcohol Juv	0	0	1	14
4102-54	64.74 Mental Health-First Steps	7,067	10,393	305	34,596
4102-58	64.75 Mental Health-Drug Court SC	227	0	19	1,078
4102-59	64.76 Mental Health-Yuba County	0	0	30	454
4102-65	64.77 Mental Health-UR/QI Programs	5,346	0	226	19,048
Total Other Departments-1		227,988	233,653	160,412	1,302,483

Exhibit 2C.1 Sutter County Countywide Cost Plan Summary, Continued

Other Departments-2			Allocation from Service Departments/Other Cost Centers			
			Human Resources	Building Maintenance	Other Costs	Total 17/18 Costs
Dept. No.	Department Name		(\$)	(\$)	(\$)	(\$)
4102-68	64.78	Mental Health-Drug Medi-Cal	0	0	12	544
4102-72	64.79	Mental Health-Local Comm Corr	3,805	0	21	11,553
4102-80	64.80	Mental Health-SB678	498	0	14	1,503
4102-81	64.81	Mental Health-Juvenile Probation	951	0	4	2,931
4102-82	64.82	Mental Health-Forensic	2,763	0	204	10,531
4103-12	64.83	Health-Children & Family	1,268	0	24	4,241
4103-15	64.84	Health-Vital Statistics	0	0	1	289
4103-20	64.85	Health-CCS	5,799	0	59	17,698
4103-22	64.86	Health-Homeless Pilot	2,175	0	66	7,471
4103-26	64.87	Health-MCH	680	0	40	3,937
4103-29	64.88	Health-Foster Care	2,356	0	13	7,078
4103-30	64.89	Health-Nursing Admin	2,356	0	35	9,004
4103-31	64.90	Health-CHDP	2,356	0	20	7,447
4103-33	64.91	Health-CMSP Local Health Conn	1,133	0	12	3,613
4103-35	64.92	Health-Field Nursing	0	0	11	142
4103-36	64.93	Health-Bioterrorism	2,129	0	69	10,527
4103-37	64.94	Health-Pandemic Flu Preparedness	0	0	7	418
4103-38	64.95	Health-Acute Communicable Dis	4,485	0	30	13,236
4103-39	64.96	Health-Immunization Grant	0	0	7	613
4103-40	64.97	Health-WIC Nutrition	12,957	0	138	40,862
4103-43	64.98	Health-Homeland Security Grant	0	0	12	573
4103-45	64.99	Health-WIC Breast Feeding P	0	0	16	1,004
4103-49	64.100	Health-P3 Impl Mass Vacc Readins Cam	0	0	0	1
4103-50	64.101	Health-Laboratory	0	0	54	967
4103-51	64.102	Health-AIDS Surveillance	0	0	0	44
4103-53	64.103	Health-Tuberculosis	0	0	0	3
4103-54	64.104	Health-Chlamydia	0	0	6	269
4103-55	64.105	Health-Lead Poisoning	0	0	13	1,924
4103-56	64.106	Health-St Tuberculosis Grant	0	0	24	811
4103-57	64.107	Health-St. Medi-Cal Outreach	0	0	12	378
4103-60	64.108	Health-Health Education	0	0	29	1,593
4103-65	64.109	Health-Community Chronic Disease	0	0	0	356
4103-66	64.110	Health-Supp Nutritional Asst Prog Ed	4,621	0	120	20,961
4103-68	64.111	Health-Ebola Supplemental	0	0	0	3
4103-69	64.112	Health - Oral Care	362	0	16	1,645
4103-78	64.113	Health-Injury Prevention	0	0	5	1,067
4103-81	64.114	Health-Public Health Clinic	2,356	0	38	7,471
4103-99	64.116	Health-Tobacco Control	1,812	0	48	8,919
4104-01	64.117	MHSA-Children's Sed Full Svc Part	2,446	0	286	12,733
4104-02	64.118	MHSA-Urgent Services	2,175	0	187	8,327
4104-03	64.119	MHSA-Transition Age Youth FSP	6,116	0	466	24,956
4104-04	64.120	MHSA-Adult and Older Adult FSP	3,534	0	222	13,300
4104-05	64.121	MHSA-Older Adult Mobile Outreach	1,178	0	194	5,437
4104-06	64.122	MHSA-Ethnic Outreach Services	6,116	0	364	23,898
4104-07	64.123	MHSA-Housing Program	0	0	2	205
4104-08	64.124	MHSA-Wellness & Recover Adult	12,413	0	388	44,412
4104-09	64.125	MHSA-Adult Urgent Services	10,465	0	219	37,206
4104-10	64.126	MHSA-Therapeutic Services	14,452	0	392	47,562
4104-12	64.127	MHSA-Community Prev Team	4,666	0	485	27,811
4104-14	64.128	MHSA-MHSA IT Proj	0	0	39	625
4104-15	64.129	MHSA-Work Educ & Training	0	0	3	458
4104-16	64.130	MHSA-Innovation	3,534	0	171	11,892
4104-17	64.131	MHSA-Administrative	1,133	0	182	5,855
4112	64.132	Health-County Share	0	0	0	0
4120-93	64.133	Human Services-Security & Compliance	0	0	0	0
4134-00	64.134	Jail Medical	2,356	0	51	6,393
4134-72	64.135	Jail Medical-LCC	1,993	0	13	5,552
4201	64.136	Non-County Providers	0	0	0	(195)
4400	64.137	Sutter Co Waterworks District #1	0	635	182	4,112
5101-05	64.138	Welfare-Social Workers Empy	7,355	0	4	35,586
5101-10	64.139	Welfare-Admin Support	15,315	0	24	79,091
5101-15	64.140	Welfare-Non-Welfare Admin Svcs	1,661	0	2	8,131
5101-20	64.141	Welfare-Social Services	19,305	0	93	99,269
5101-30	64.142	Welfare-Eligibility & Nonservices	59,124	0	181	283,605
5101-35	64.143	Welfare-Welfare Fraud	1,790	0	4	9,221
5101-40	64.144	Welfare-Clerical Support	11,885	0	10	54,315
5206	64.145	TANF-Foster Care	0	0	73	764
5211	64.146	Delinquent Tax Sales Trust Fund	0	0	6	66
5301	64.147	General Relief	0	0	0	0
5302	64.148	General Relief	0	0	0	0
5601	64.149	Veterans Service Officer	0	0	1	9
6201-35	64.150	Library-Literacy Prg	0	4,615	1,094	6,037
7202	64.151	Subsidy Requests Organizations	0	0	0	6
7204	64.152	Ettl Hall	0	29,113	3,320	40,300
Total Other Departments-2			243,875	34,363	9,889	1,103,781

Exhibit 2C.2 Sutter County Countywide Cost Plan Summary, Year Ended June 30, 2018

Non County Agencies			Allocation from Service Departments/Other Cost Centers				
			County Administrator	Auditor-Controller	Treasurer-Tax Collector	General Services	County Counsel
Fund No.	Fund Name		(\$)	(\$)	(\$)	(\$)	(\$)
5100	65.01 Children/Family Comm.		4,434	7,455	247	222	5,312
5116	65.02 DNA ID Prop 69 State		0	34	4	0	0
5121	65.03 Redevelopment Prop Tax Tr		0	26	22	0	0
5125	65.04 ERAF 04/05		0	0	0	0	0
5128	65.05 Live Oak Redevelopment Agency		0	0	0	0	0
5193	65.06 Highland EST Improv Redemption		0	0	0	0	0
5203	65.07 Agency Collections Payable		0	486	58	0	0
5209	65.08 Aid for Adoption		0	0	0	0	0
5212	65.09 Local Transportation Tax		0	171	68	0	0
5215	65.10 Tax Collector's Trust		0	2,354	0	0	0
5218	65.11 Taxes		0	1,365	2,840	0	0
5219	65.12 In Lieu Tax Trust		0	17	0	0	0
5240	65.13 City of Live Oak		0	230	50	0	0
5241	65.14 City of Yuba City		0	230	138	0	0
5262	65.15 Sutter-Butte Flood Control		0	26	46	0	0
5263	65.16 Sac Area Flood Control		0	26	2	0	0
5265	65.17 FRAQMD		0	34	0	0	2,757
5267	65.18 Statewide Comm Infrastructure		0	17	1	0	0
5277	65.19 Narco		0	0	14	0	0
5280	65.20 Regional Waste Management		0	0	0	0	0
6401	65.21 Fairview Cemetery		0	1,279	8	0	0
6402	65.22 Live Oak Cemetery		0	4,521	107	0	0
6403	65.23 Meridian Cemetery Trust		0	0	1	0	0
6404	65.24 Nicolaus Cemetery		0	381	9	0	0
6405	65.25 Pleasant Grove Cemetery		0	413	17	0	0
6406	65.26 Sutter Cemetery		0	18,376	224	0	0
6415	65.27 Gilsizer County Drainage		0	4,454	360	577	(28)
6416	65.28 Live Oak Cemetery Specl Assess		0	463	0	0	0
6419	65.29 Meridian Fire District		0	43	29	18	0
6420	65.30 Sutter Basin Fire		0	1,309	27	0	0
6424	65.31 Levee Disrt #1-Feather River		0	462	3	0	0
6426	65.32 Levee District #1		0	6,057	210	0	0
6427	65.33 Levee District #9		0	1,362	87	0	0
6428	65.34 Maintenance Area #3		0	26	1	0	0
6429	65.35 Maintenance Area #7 Zone 2		0	17	0	0	0
6430	65.36 Maintenance Area #7 Zone 3		0	26	0	0	0
6431	65.37 Maintenance Area #7 Zone 4		0	26	0	0	0
6434	65.38 Bear River Levee Maintenance		0	9	0	0	0
6435	65.39 Colusa Mosquito Abatement		0	26	0	0	0
6436	65.40 S-Y Mosquito & Vector Control		0	23,916	398	0	0
6437	65.41 Maintenance Area #16 Zone 1		0	26	0	0	0
6438	65.42 Maintenance Area #16 Zone 2		0	26	0	0	0
6439	65.43 Maintenance Area #16 Zone 3		0	26	0	0	0
6440	65.44 Maintenance Area #16 Zone 4		0	26	1	0	0
6449	65.45 Reclamation District #1000		0	26	3	0	0
6451	65.46 Reclamation District #70		0	171	58	0	0
6452	65.47 Reclamation District #777		0	26	42	0	0
6453	65.48 Reclamation District #817		0	26	0	0	0
6455	65.49 Reclamation District #1001		0	111	121	0	0
6458	65.50 Reclamation District #2054		0	9	39	0	0
6459	65.51 Reclamation District #2056		0	0	43	0	0
6460	65.52 Reclamation District #2103		0	0	0	0	0
6461	65.53 Reclamation District #1500		0	68	260	0	0
6462	65.54 Reclamation District #1660		0	77	64	0	0
6470	65.55 Sutter County Resource Conservtn		0	2,382	(1)	0	0
6471	65.56 LAFCO		0	1,140	(2)	0	0
6480	65.57 Butte Water District		0	26	1	0	0
6481	65.58 Feather Water District		0	26	7	0	0
6484	65.59 SCSD-90 Series A-Imprv Redemptn		0	184	70	0	0
6489	65.60 CA First Sutter		0	26	3	0	0
6490	65.61 CA Enterp Dev Auth Comm Pace		0	17	2	0	0
6491	65.62 California Hero Program		0	17	1	0	0
7562	65.63 Woodland Unified		0	26	0	0	0
7565	65.64 Sutter Co Schools		0	0	14,079	0	0
7577	65.65 Yuba Community College		0	26	0	0	0
7601	65.66 E Nicolaus High 2000 Debt		0	17	0	0	0
7602	65.67 Woodland Unified Debt Ser		0	26	0	0	0
7607	65.68 Sutter High 2008 Bond Deb		0	43	0	0	0
7651	65.69 YC#99-1 Series C Bonds Db		0	68	0	0	0
7652	65.70 YC 2004-1 Meas K Bonds Deb		0	43	0	0	0
7654	65.71 Franklin Elem 2006 DBT Ser		0	26	0	0	0
7655	65.72 Yuba Comm. College Distr DS-A		0	26	0	0	0
7656	65.73 Yuba Comm. College Distr DS-B		0	26	0	0	0
7657	65.74 Yuba Comm College Distrb		0	26	0	0	0
7661	65.75 LO#04-1 Series A Bonds Db		0	77	0	0	0
7663	65.76 East Nicolaus H 2014 Debt Svc		0	26	0	0	0
NVBH	65.77 North Valley Beh Health		0	0	0	0	815
Total Non County Agencies			4,434	80,516	19,762	817	8,856

Exhibit 2C.2 Sutter County Countywide Cost Plan Summary, Continued

Non County Agencies		Allocation from Service Departments/Other Cost Centers			
		Human Resources	Building Maintenance	Other Costs	Total 17/18 Costs
Fund No.	Fund Name	(\$)	(\$)	(\$)	(\$)
5100	65.01 Children/Family Comm.	4,666	3,332	0	25,668
5116	65.02 DNA ID Prop 69 State	0	0	0	38
5121	65.03 Redevelopment Prop Tax Tr	0	0	0	47
5125	65.04 ERAF 04/05	0	0	0	0
5128	65.05 Live Oak Redevelopment Agency	0	0	0	0
5193	65.06 Highland EST Improv Redemption	0	0	0	0
5203	65.07 Agency Collections Payable	0	0	0	544
5209	65.08 Aid for Adoption	0	0	0	0
5212	65.09 Local Transportation Tax	0	0	0	239
5215	65.10 Tax Collector's Trust	0	0	0	2,354
5218	65.11 Taxes	0	0	0	4,205
5219	65.12 In Lieu Tax Trust	0	0	0	17
5240	65.13 City of Live Oak	0	0	0	280
5241	65.14 City of Yuba City	0	0	0	368
5262	65.15 Sutter-Butte Flood Control	0	0	0	71
5263	65.16 Sac Area Flood Control	0	17,214	0	17,242
5265	65.17 FRAQMD	0	0	0	2,791
5267	65.18 Statewide Comm Infrastructure	0	0	0	18
5277	65.19 Narco	0	0	0	14
5280	65.20 Regional Waste Management	0	0	0	0
6401	65.21 Fairview Cemetery	561	0	0	1,847
6402	65.22 Live Oak Cemetery	1,769	0	0	6,397
6403	65.23 Meridian Cemetery Trust	0	0	0	1
6404	65.24 Nicolaus Cemetery	0	0	0	389
6405	65.25 Pleasant Grove Cemetery	0	0	0	430
6406	65.26 Sutter Cemetery	5,475	0	0	24,075
6415	65.27 Gilsizer County Drainage	1,015	0	0	6,379
6416	65.28 Live Oak Cemetery Specd Assess	0	0	0	463
6419	65.29 Meridian Fire District	0	0	0	89
6420	65.30 Sutter Basin Fire	0	0	0	1,337
6424	65.31 Levee Disrt #1-Feather River	0	0	0	464
6426	65.32 Levee District #1	1,192	0	0	7,459
6427	65.33 Levee District #9	0	0	0	1,449
6428	65.34 Maintenance Area #3	0	0	0	27
6429	65.35 Maintenance Area #7 Zone 2	0	0	0	17
6430	65.36 Maintenance Area #7 Zone 3	0	0	0	26
6431	65.37 Maintenance Area #7 Zone 4	0	0	0	26
6434	65.38 Bear River Levee Maintenance	0	0	0	9
6435	65.39 Colusa Mosquito Abatement	0	0	0	26
6436	65.40 S-Y Mosquito & Vector Control	0	0	0	24,315
6437	65.41 Maintenance Area #16 Zone 1	0	0	0	26
6438	65.42 Maintenance Area #16 Zone 2	0	0	0	26
6439	65.43 Maintenance Area #16 Zone 3	0	0	0	26
6440	65.44 Maintenance Area #16 Zone 4	0	0	0	26
6449	65.45 Reclamation District #1000	0	0	0	28
6451	65.46 Reclamation District #70	0	0	0	228
6452	65.47 Reclamation District #777	0	0	0	68
6453	65.48 Reclamation District #817	0	0	0	26
6455	65.49 Reclamation District #1001	0	0	0	232
6458	65.50 Reclamation District #2054	0	0	0	47
6459	65.51 Reclamation District #2056	0	0	0	43
6460	65.52 Reclamation District #2103	0	0	0	0
6461	65.53 Reclamation District #1500	0	0	0	328
6462	65.54 Reclamation District #1660	0	0	0	141
6470	65.55 Sutter County Resource Conservtn	884	0	0	3,265
6471	65.56 LAFCO	0	0	0	1,138
6480	65.57 Butte Water District	0	0	0	27
6481	65.58 Feather Water District	0	0	0	32
6484	65.59 SCSD-90 Series A-Imprv Redemptn	0	0	0	255
6489	65.60 CA First Sutter	0	0	0	29
6490	65.61 CA Enterp Dev Auth Comm Pace	0	0	0	20
6491	65.62 California Hero Program	0	0	0	18
7562	65.63 Woodland Unified	0	0	0	26
7565	65.64 Sutter Co Schools	0	0	0	14,079
7577	65.65 Yuba Community College	0	0	0	26
7601	65.66 E Nicolaus High 2000 Debt	0	0	0	17
7602	65.67 Woodland Unified Debt Ser	0	0	0	26
7607	65.68 Sutter High 2008 Bond Deb	0	0	0	43
7651	65.69 YC#99-1 Series C Bonds Db	0	0	0	68
7652	65.70 YC 2004-1 Meas K Bonds Deb	0	0	0	43
7654	65.71 Franklin Elem 2006 DBT Ser	0	0	0	26
7655	65.72 Yuba Comm. College Distr DS-A	0	0	0	26
7656	65.73 Yuba Comm. College Distr DS-B	0	0	0	26
7657	65.74 Yuba Comm College Distrb	0	0	0	26
7661	65.75 LO#04-1 Series A Bonds Db	0	0	0	77
7663	65.76 East Nicolaus H 2014 Debt Svc	0	0	0	26
NVBH	65.77 North Valley Beh Health	0	0	0	815
Total Non County Agencies		15,563	20,545	0	150,493

**County of Sutter
County-wide Cost Allocation Plan**

Detail of Service Department Allocations

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Exhibit 3A. Cost Allocation, Sutter County Administrator's Office, Year Ended June 30, 2018

All Departments		Personnel/Budget Preparation			
Dept. No.	Department Name	Allocation Base (# EES)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)
1102	1. County Administrator	7	2,570	N/A	2,570
1201	2. Auditor-Controller	12	4,867	N/A	4,867
1202	3. Treasurer-Tax Collector	7	2,768	N/A	2,768
1205	4. General Services Department	8	2,996	N/A	2,996
1301	5. County Counsel	7	2,692	N/A	2,692
1401	6. Human Resources	6	2,403	N/A	2,403
1700	7. Building Maintenance	26	10,403	N/A	10,403
1101	8. Board of Supervisors	6	2,281	415	2,696
1105	9. Clerk of the Board	2	791	144	935
1203	10. Assessor	18	7,087	1,288	8,375
1204	11. Revenue Collection	2	654	119	773
1502	12. Elections	7	2,570	467	3,037
1600	13. Sheriff-Communications	22	8,623	1,567	10,190
1702	14. Water/Wastewater Facilities	0	15	3	18
1920	15. Engineering Services	7	2,722	495	3,217
1922	16. Water Resources	0	30	6	36
2103	17. Sheriff's Court Bailiffs	9	3,513	638	4,152
2106	18. Public Defender	1	395	72	467
2112	19. Consolidated Courts	0	0	0	0
2125	20. District Attorney	0	0	0	0
2125-01	21. DA-Criminal Division	14	5,414	984	6,398
2125-03	22. DA-Victim/Witness Assistance	1	228	41	270
2125-05	23. DA-Statutory Rape Vert Prosecute	0	0	0	0
2201	24. Sheriff-Coroner	51	20,030	3,640	23,670
2205	25. Sheriff-Boat Patrol	1	471	86	557
2208	26. Sheriff-Live Oak Contract	8	3,103	564	3,666
2301	27. Sheriff-County Jail	56	22,311	4,054	26,365
2302	28. Anti-Drug Abuse Enforcement	0	0	0	0
2304	29. Probation	44	17,490	3,178	20,668
2309	30. Bi-County Juvenile Hall	0	0	0	0
2401	31. Emergency Services	0	183	33	216
2402	32. Fire Services Administration	1	395	72	467
2601	33. Agricultural Commissioner	20	7,893	1,434	9,328
2706	34. Recorder	7	2,707	492	3,199
2709	35. Pub. Guardian/Conservator	3	1,095	199	1,294
2710	36. County Clerk	0	0	0	0
2721	37. Development Services	9	3,680	669	4,349
2724-24	38. Planning & Building	5	2,023	368	2,390
2724-31	39. Community Services Building Inspection	1	441	80	521
2724-32	40. Code Enforcement Svcs	1	395	72	467
2725	41. Environmental Health	6	2,373	431	2,804
2726	42. Animal Control	2	791	144	935
2727	43. CUPA	0	0	0	0
3100	44. Road	21	8,395	1,526	9,921
3200	45. County Airport	0	0	0	0
3300	46. Transportation Development	0	0	0	0
4102-00	47. Mental Health	0	0	0	0
4103-10	48. Health	8	3,331	605	3,936
4104-00	49. Mental Health Service Act	0	0	0	0
4120-00	50. Human Services Admin	6	2,403	437	2,840
4580	51. Fleet Management ISF	4	1,566	285	1,851
4581	52. Information Technology ISF	17	6,661	1,211	7,872
4590	53. Liability Insurance ISF	0	137	25	162
4591	54. Workers' Comp. Ins. ISF	0	46	8	54
4595	55. Employee Wellness Services	0	0	0	0
5000	56. Trial Court Agency	0	0	0	0
5101-00	57. Welfare	0	0	0	0
5200	58. IHSS Public Authority	0	0	0	0
6201	59. County Library	16	6,175	1,122	7,297
6301	60. Bi-County Farm Advisor	2	791	144	935
7101	61. Parks and Recreation	0	0	0	0
7201	62. Community Memorial Museum	4	1,627	296	1,923
7203	63. Vets Memorial Community Bldg	0	0	0	0
	64.A Other Departments-1	207	81,883	14,880	96,763
	64.B Other Departments-2	316	124,878	22,693	147,571
	65. Non County Agencies	4	1,566	285	1,851
	TOTAL (First Allocation Base)	981	387,865	N/A	453,133
	LESS: Service Dept., No. 1--7	73	28,699	N/A	28,699
	TOTAL (Second Allocation Base)	908	359,166	65,268	424,434

Exhibit 3A. Cost Allocation, Sutter County Administrator's Office, Continued

All Departments		Departmental Assistance			
Dept. No.	Department Name	Allocation Base (# EES)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)
1102	1. County Administrator	7	3,586	N/A	3,586
1201	2. Auditor-Controller	12	6,790	N/A	6,790
1202	3. Treasurer-Tax Collector	7	3,862	N/A	3,862
1205	4. General Services Department	8	4,180	N/A	4,180
1301	5. County Counsel	7	3,756	N/A	3,756
1401	6. Human Resources	6	3,352	N/A	3,352
1700	7. Building Maintenance	26	14,513	N/A	14,513
1101	8. Board of Supervisors	6	3,183	578	3,761
1105	9. Clerk of the Board	2	1,103	201	1,304
1203	10. Assessor	18	9,888	1,797	11,684
1204	11. Revenue Collection	2	912	166	1,078
1502	12. Elections	7	3,586	652	4,237
1600	13. Sheriff-Communications	22	12,031	2,186	14,217
1702	14. Water/Wastewater Facilities	0	21	4	25
1920	15. Engineering Services	7	3,798	690	4,488
1922	16. Water Resources	0	42	8	50
2103	17. Sheriff's Court Bailiffs	9	4,901	891	5,792
2106	18. Public Defender	1	552	100	652
2112	19. Consolidated Courts	0	0	0	0
2125	20. District Attorney	0	0	0	0
2125-01	21. DA-Criminal Division	14	7,554	1,373	8,926
2125-03	22. DA-Victim/Witness Assistance	1	318	58	376
2125-05	23. DA-Statutory Rape Vert Prosecute	0	0	0	0
2201	24. Sheriff-Coroner	51	27,944	5,078	33,022
2205	25. Sheriff-Boat Patrol	1	658	120	777
2208	26. Sheriff-Live Oak Contract	8	4,329	787	5,115
2301	27. Sheriff-County Jail	56	31,127	5,656	36,783
2302	28. Anti-Drug Abuse Enforcement	0	0	0	0
2304	29. Probation	44	24,401	4,434	28,835
2309	30. Bi-County Juvenile Hall	0	0	0	0
2401	31. Emergency Services	0	255	46	301
2402	32. Fire Services Administration	1	552	100	652
2601	33. Agricultural Commissioner	20	11,012	2,001	13,013
2706	34. Recorder	7	3,777	686	4,463
2709	35. Pub. Guardian/Conservator	3	1,528	278	1,805
2710	36. County Clerk	0	0	0	0
2721	37. Development Services	9	5,135	933	6,068
2724-24	38. Planning & Building	5	2,822	513	3,335
2724-31	39. Community Services Building Inspection	1	615	112	727
2724-32	40. Code Enforcement Svcs	1	552	100	652
2725	41. Environmental Health	6	3,310	602	3,912
2726	42. Animal Control	2	1,103	201	1,304
2727	43. CUPA	0	0	0	0
3100	44. Road	21	11,712	2,128	13,841
3200	45. County Airport	0	0	0	0
3300	46. Transportation Development	0	0	0	0
4102-00	47. Mental Health	0	0	0	0
4103-10	48. Health	8	4,647	844	5,491
4104-00	49. Mental Health Service Act	0	0	0	0
4120-00	50. Human Services Admin	6	3,352	609	3,962
4580	51. Fleet Management ISF	4	2,185	397	2,583
4581	52. Information Technology ISF	17	9,294	1,689	10,982
4590	53. Liability Insurance ISF	0	191	35	226
4591	54. Workers' Comp. Ins. ISF	0	64	12	75
4595	55. Employee Wellness Services	0	0	0	0
5000	56. Trial Court Agency	0	0	0	0
5101-00	57. Welfare	0	0	0	0
5200	58. IHSS Public Authority	0	0	0	0
6201	59. County Library	16	8,615	1,565	10,180
6301	60. Bi-County Farm Advisor	2	1,103	201	1,304
7101	61. Parks and Recreation	0	0	0	0
7201	62. Community Memorial Museum	4	2,270	413	2,683
7203	63. Vets Memorial Community Bldg	0	0	0	0
	64.A Other Departments-1	207	114,239	20,760	134,998
	64.B Other Departments-2	316	174,222	31,660	205,882
	65. Non County Agencies	4	2,185	397	2,583
	TOTAL (First Allocation Base)	981	541,127	N/A	632,185
	LESS: Service Dept., No. 1--7	73	40,039	N/A	40,039
	TOTAL (Second Allocation Base)	908	501,088	91,058	592,146

Exhibit 3A. Cost Allocation, Sutter County Administrator's Office, Continued

All Departments			Direct Identified Cost					Summary
Dept. No.		Department Name	Allocation Base (% Salary)	Direct Identified (\$)	Second Alloc (\$)	Less Direct Billing (\$)	Sub Total (\$)	Net Total Alloc
1102	1.	County Administrator	0.00	0	N/A	0	0	6,156
1201	2.	Auditor-Controller	0.00	0	N/A	0	0	11,657
1202	3.	Treasurer-Tax Collector	0.00	0	N/A	0	0	6,630
1205	4.	General Services Department	0.01	273	N/A	0	273	7,449
1301	5.	County Counsel	0.00	164	N/A	0	164	6,611
1401	6.	Human Resources	0.03	1,409	N/A	0	1,409	7,165
1700	7.	Building Maintenance	0.00	0	N/A	0	0	24,916
1101	8.	Board of Supervisors	0.00	0	0	0	0	6,457
1105	9.	Clerk of the Board	0.00	0	0	0	0	2,238
1203	10.	Assessor	0.00	0	0	0	0	20,060
1204	11.	Revenue Collection	0.00	0	0	0	0	1,851
1502	12.	Elections	0.00	0	0	0	0	7,275
1600	13.	Sheriff-Communications	0.00	0	0	0	0	24,407
1702	14.	Water/Wastewater Facilities	0.00	0	0	0	0	43
1920	15.	Engineering Services	0.00	0	0	0	0	7,705
1922	16.	Water Resources	0.00	0	0	0	0	86
2103	17.	Sheriff's Court Bailiffs	0.00	0	0	0	0	9,944
2106	18.	Public Defender	0.00	0	0	0	0	1,119
2112	19.	Consolidated Courts	0.00	0	0	0	0	0
2125	20.	District Attorney	0.02	855	150	0	1,005	1,005
2125-01	21.	DA-Criminal Division	0.00	0	0	0	0	15,324
2125-03	22.	DA-Victim/Witness Assistance	0.00	0	0	0	0	646
2125-05	23.	DA-Statutory Rape Vert Prosecute	0.00	0	0	0	0	0
2201	24.	Sheriff-Coroner	0.01	409	72	0	481	57,173
2205	25.	Sheriff-Boat Patrol	0.00	0	0	0	0	1,334
2208	26.	Sheriff-Live Oak Contract	0.00	0	0	0	0	8,781
2301	27.	Sheriff-County Jail	0.00	0	0	0	0	63,149
2302	28.	Anti-Drug Abuse Enforcement	0.00	0	0	0	0	0
2304	29.	Probation	0.00	0	0	0	0	49,503
2309	30.	Bi-County Juvenile Hall	0.00	0	0	0	0	0
2401	31.	Emergency Services	0.00	0	0	0	0	517
2402	32.	Fire Services Administration	0.00	164	29	0	192	1,312
2601	33.	Agricultural Commissioner	0.00	0	0	0	0	22,341
2706	34.	Recorder	0.00	0	0	0	0	7,662
2709	35.	Pub. Guardian/Conservator	0.00	0	0	0	0	3,099
2710	36.	County Clerk	0.00	0	0	0	0	0
2721	37.	Development Services	0.00	0	0	0	0	10,417
2724-24	38.	Planning & Building	0.00	0	0	0	0	5,725
2724-31	39.	Community Services Building Inspection	0.00	0	0	0	0	1,248
2724-32	40.	Code Enforcement Svcs	0.00	0	0	0	0	1,119
2725	41.	Environmental Health	0.00	0	0	0	0	6,715
2726	42.	Animal Control	0.00	0	0	0	0	2,238
2727	43.	CUPA	0.00	0	0	0	0	0
3100	44.	Road	0.00	0	0	0	0	23,762
3200	45.	County Airport	0.00	0	0	0	0	0
3300	46.	Transportation Development	0.00	0	0	0	0	0
4102-00	47.	Mental Health	0.00	0	0	0	0	0
4103-10	48.	Health	0.00	0	0	0	0	9,427
4104-00	49.	Mental Health Service Act	0.00	0	0	0	0	0
4120-00	50.	Human Services Admin	0.01	409	72	0	481	7,282
4580	51.	Fleet Management ISF	0.00	0	0	0	0	4,434
4581	52.	Information Technology ISF	0.00	0	0	0	0	18,854
4590	53.	Liability Insurance ISF	0.38	16,510	2,901	0	19,411	19,798
4591	54.	Workers' Comp. Ins. ISF	0.38	16,510	2,901	0	19,411	19,540
4595	55.	Employee Wellness Services	0.00	0	0	0	0	0
5000	56.	Trial Court Agency	0.00	0	0	0	0	0
5101-00	57.	Welfare	0.00	0	0	0	0	0
5200	58.	IHSS Public Authority	0.00	0	0	0	0	0
6201	59.	County Library	0.00	0	0	0	0	17,477
6301	60.	Bi-County Farm Advisor	0.00	0	0	0	0	2,238
7101	61.	Parks and Recreation	0.00	0	0	0	0	0
7201	62.	Community Memorial Museum	0.01	409	72	0	481	5,087
7203	63.	Vets Memorial Community Bldg	0.00	0	0	0	0	0
	64.	Other Departments	0.15	6,471	1,137	0	7,608	239,369
	64.B	Other Departments-2	0.00	0	0	0	0	353,453
	65.	Non County Agencies	0.00	0	0	0	0	4,434
		TOTAL (First Allocation Base)	1.00	43,581	N/A	0	50,915	1,136,233
		LESS: Service Dept., No. 1--7	0.04	1,846	N/A	N/A	1,846	70,583
		TOTAL (Second Allocation Base)	0.96	41,736	7,334	0	49,069	1,065,650

Exhibit 3A.1 Cost Allocation, Sutter County Administrator's Office, Year Ended June 30,2018

Other Departments-1			Personnel/Budget Preparation			
Dept. No.	Department Name	Allocation Base (# EES)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	
0112	64.01 Child Supp Serv Reimb/Adjustment	26	10,205	1,854	12,059	
0140	64.02 County Local Revenue Fund	0	0	0	0	
0177	64.03 CCIPL SB 678	0	0	0	0	
0184	64.04 Sheriff Inmate Welfare	2	791	144	935	
0241	64.05 Public Safety Realignment 2011	0	0	0	0	
0252	64.06 Emergency Medical Service	0	0	0	0	
0253	64.07 RLF CDBG Housing Rehabilitation	0	0	0	0	
0273	64.08 Local Innovation	0	0	0	0	
0284	64.09 CDBG Housing Rehab 04-STB	0	0	0	0	
0289	64.10 EDBG PI Fund	0	0	0	0	
0301	64.11 County Service Area G	0	0	0	0	
0305	64.12 County Service Area F	16	6,357	1,155	7,512	
0309	64.13 County Service Area C	0	0	0	0	
0311	64.14 County Service Area D	0	0	0	0	
0320	64.15 Sutter County Water Agency	0	0	0	0	
0321	64.16 Lo Canal Operations & Maintenance	0	0	0	0	
0326	64.17 County Water Zone #4	0	0	0	0	
0327	64.18 County Water Zone #5	0	0	0	0	
0329	64.19 County Water Zone #7	0	0	0	0	
0330	64.20 County Water Zone #8	0	0	0	0	
0340	64.21 Co Consolid St Lighting District	0	0	0	0	
0395	64.22 Rio Ramaza Comm. Serv District	0	0	0	0	
1103	64.23 Non-Departmental Expense	0	0	0	0	
1209	64.24 General Revenues	0	0	0	0	
1801	64.25 Plant Acquisition	0	0	0	0	
1803	64.26 Capital Projects	0	0	0	0	
1911	64.27 General Insurance & Bonds	0	0	0	0	
1923	64.28 Flood Control	0	0	0	0	
2104	64.29 Grand Jury	0	0	0	0	
2109	64.30 Trial Court Funding	0	0	0	0	
2125-08	64.31 DA-Criminal Investigation	7	2,890	525	3,415	
2125-09	64.32 DA-Welfare Investigation	0	0	0	0	
2125-72	64.33 Local Community Correction Acc	1	441	80	521	
2127-00	64.34 Victim Services	6	2,266	412	2,678	
2202	64.35 Net 5-Sheriff	1	395	72	467	
2230	64.36 PC1202.5 Trust	0	0	0	0	
2303	64.37 Delinquency Prevention Commiss'n	0	0	0	0	
2403	64.38 February 2017 Flood	0	0	0	0	
2703	64.39 Fish & Game Propagation	0	0	0	0	
2711	64.40 Domestic Violence Centers	0	0	0	0	
2724-29	64.41 Comm Svc Planning-Riego Road	0	0	0	0	
3000	64.42 Urban Area Resident St Lighting	0	0	0	0	
4102-01	64.43 Mental Health-Admin Support	31	12,319	2,239	14,558	
4102-02	64.44 Mental Health-Homeless Mgt	0	0	0	0	
4102-03	64.45 Mental Health-Crisis Clinic	21	8,228	1,495	9,723	
4102-07	64.46 Mental Health-Inpatient	44	17,231	3,131	20,363	
4102-08	64.47 Mental Health-Managed Care	0	0	0	0	
4102-09	64.48 Mental Health-IMD/SNF Facilities	0	0	0	0	
4102-10	64.49 Mental Health-Non IMD	0	0	0	0	
4102-12	64.50 Mental Health-Day Treatment/Adult	0	0	0	0	
4102-13	64.51 Mental Health-Juvenile Hall/Jail	0	0	0	0	
4102-14	64.52 Mental Health-Homeless Mentally Ill	0	0	0	0	
4102-15	64.53 Mental Health-Conditional Release Prgm	1	395	72	467	
4102-16	64.54 Mental Health-Outpatient/Adult	18	7,011	1,274	8,285	
4102-17	64.55 Mental Health-Outpatient/Child	9	3,528	641	4,170	
4102-19	64.56 Mental Health-Children's IEP Svcs	0	0	0	0	
4102-20	64.57 Mental Health-Advocacy	0	0	0	0	
4102-22	64.58 Mental Health-Camp Singer	1	395	72	467	
4102-25	64.59 Mental Health-Systems of Care Children	0	0	0	0	
4102-26	64.60 Mental Health-Sutter County BF	3	1,186	216	1,402	
4102-29	64.61 Mental Health-Yuba County BF	3	1,110	202	1,312	
4102-31	64.62 Mental Health-CSS/Admin Sup	0	0	0	0	
4102-32	64.63 Mental Health-CSOC Adult Prgm	0	0	0	0	
4102-34	64.64 Mental Health-Victor Community	0	0	0	0	
4102-35	64.65 Mental Health-CSS/Direct/Case Svcs	1	395	72	467	
4102-41	64.66 Mental Health-Alcohol Admin	0	0	0	0	
4102-42	64.67 Mental Health-Prevention	1	395	72	467	
4102-44	64.68 Mental Health-Safe & Drug Free Schls	0	0	0	0	
4102-48	64.69 Mental Health-Sutter Co CW D/A	2	715	130	845	
4102-50	64.70 Mental Health-Drug Outpatient	4	1,384	251	1,635	
4102-51	64.71 Mental Health-OFC	0	0	0	0	
4102-52	64.72 Mental Health-Drug/Outreach	0	0	0	0	
4102-53	64.73 Mental Health-Drug & Alcohol Juv	0	0	0	0	
4102-54	64.74 Mental Health-First Steps	6	2,373	431	2,804	
4102-58	64.75 Mental Health-Drug Court SC	0	76	14	90	
4102-59	64.76 Mental Health-Yuba County	0	0	0	0	
4102-65	64.77 Mental Health-UR/QI Programs	5	1,795	326	2,121	
Total Other Departments-1		207	81,883	14,880	96,763	

Exhibit 3A.1 Cost Allocation, Sutter County Administrator's Office, Year Ended June 30,2018

Other Departments-2			Personnel/Budget Preparation			
Dept. No.		Department Name	Allocation Base (# EES)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)
4102-68	64.78	Mental Health-Drug Medi-Cal	0	0	0	0
4102-72	64.79	Mental Health-Local Comm Corr	3	1,278	232	1,510
4102-80	64.80	Mental Health-SB678	0	167	30	198
4102-81	64.81	Mental Health-Juvenile Probation	1	319	58	377
4102-82	64.82	Mental Health-Forensic	2	928	169	1,096
4103-12	64.83	Health-Children & Family	1	426	77	503
4103-15	64.84	Health-Vital Statistics	0	0	0	0
4103-20	64.85	Health-CCS	5	1,947	354	2,300
4103-22	64.86	Health-Homeless Pilot	2	730	133	863
4103-26	64.87	Health-MCH	1	228	41	270
4103-29	64.88	Health-Foster Care	2	791	144	935
4103-30	64.89	Health-Nursing Admin	2	791	144	935
4103-31	64.90	Health-CHDP	2	791	144	935
4103-33	64.91	Health-CMSP Local Health Conn	1	380	69	449
4103-35	64.92	Health-Field Nursing	0	0	0	0
4103-36	64.93	Health-Bioterrorism	2	715	130	845
4103-37	64.94	Health-Pandemic Flu Preparedness	0	0	0	0
4103-38	64.95	Health-Acute Communicable Dis	4	1,506	274	1,779
4103-39	64.96	Health-Immunization Grant	0	0	0	0
4103-40	64.97	Health-WIC Nutrition	11	4,350	790	5,140
4103-43	64.98	Health-Homeland Security Grant	0	0	0	0
4103-45	64.99	Health-WIC Breast Feeding P	0	0	0	0
4103-49	64.100	Health-P3 Impl Mass Vacc Readins Camp	0	0	0	0
4103-50	64.101	Health-Laboratory	0	0	0	0
4103-51	64.102	Health-AIDS Surveillance	0	0	0	0
4103-53	64.103	Health-Tuberculosis	0	0	0	0
4103-54	64.104	Health-Chlamydia	0	0	0	0
4103-55	64.105	Health-Lead Poisoning	0	0	0	0
4103-56	64.106	Health-St Tuberculosis Grant	0	0	0	0
4103-57	64.107	Health-St. Medi-Cal Outreach	0	0	0	0
4103-60	64.108	Health-Health Education	0	0	0	0
4103-65	64.109	Health-Community Chronic Disease	0	0	0	0
4103-66	64.110	Health-Supp Nutritional Asst Prog Ed	4	1,551	282	1,833
4103-68	64.111	Health-Ebola Supplemental	0	0	0	0
4103-69	64.112	Health - Oral Care	0	122	22	144
4103-78	64.113	Health-Injury Prevention	0	0	0	0
4103-81	64.114	Health-Public Health Clinic	2	791	144	935
4103-98	64.115	Health - Prop 56 Tobacco Trust	0	0	0	0
4103-99	64.116	Health-Tobacco Control	2	608	111	719
4104-01	64.117	MHSA-Children's Sed Full Svc Part	2	821	149	971
4104-02	64.118	MHSA-Urgent Services	2	730	133	863
4104-03	64.119	MHSA-Transition Age Youth FSP	5	2,053	373	2,426
4104-04	64.120	MHSA-Adult and Older Adult FSP	3	1,186	216	1,402
4104-05	64.121	MHSA-Older Adult Mobile Outreach	1	395	72	467
4104-06	64.122	MHSA-Ethnic Outreach Services	5	2,053	373	2,426
4104-07	64.123	MHSA-Housing Program	0	0	0	0
4104-08	64.124	MHSA-Wellness & Recover Adult	11	4,167	757	4,924
4104-09	64.125	MHSA-Adult Urgent Services	9	3,513	638	4,152
4104-10	64.126	MHSA-Therapeutic Services	12	4,852	882	5,733
4104-12	64.127	MHSA-Community Prev Team	4	1,566	285	1,851
4104-14	64.128	MHSA-MHSA IT Proj	0	0	0	0
4104-15	64.129	MHSA-Work Educ & Training	0	0	0	0
4104-16	64.130	MHSA-Innovation	3	1,186	216	1,402
4104-17	64.131	MHSA-Administrative	1	380	69	449
4112	64.132	Health-County Share	0	0	0	0
4120-93	64.133	Human Services-Security & Compliance	0	0	0	0
4134-00	64.134	Jail Medical	2	791	144	935
4134-72	64.135	Jail Medical-LCC	2	669	122	791
4201	64.136	Non-County Providers	0	0	0	0
4400	64.137	Sutter Co Waterworks District #1	0	0	0	0
5101-05	64.138	Welfare-Social Workers Empy	13	5,186	942	6,129
5101-10	64.139	Welfare-Admin Support	27	10,798	1,962	12,760
5101-15	64.140	Welfare-Non-Welfare Admin Svcs	3	1,171	213	1,384
5101-20	64.141	Welfare-Social Services	34	13,612	2,474	16,085
5101-30	64.142	Welfare-Eligibility & Nonservices	105	41,687	7,575	49,262
5101-35	64.143	Welfare-Welfare Fraud	3	1,262	229	1,492
5101-40	64.144	Welfare-Clerical Support	21	8,380	1,523	9,903
5206	64.145	TANF-Foster Care	0	0	0	0
5211	64.146	Delinquent Tax Sales Trust Fund	0	0	0	0
5301	64.147	General Relief	0	0	0	0
5302	64.148	General Relief	0	0	0	0
5601	64.149	Veterans Service Officer	0	0	0	0
6201-35	64.150	Library-Literacy Prg	0	0	0	0
7202	64.151	Subsidy Requests Organizations	0	0	0	0
7204	64.152	Etti Hall	0	0	0	0
Total Other Departments-2			316	124,878	22,693	147,571

Exhibit 3A.1 Cost Allocation, Sutter County Administrator's Office, Continued

Other Departments-1			Departmental Assistance			
Dept. No.	Department Name	Allocation Base (# EES)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	
0112	64.01 Child Supp Serv Reimb/Adjustment	26	14,237	2,587	16,825	
0140	64.02 County Local Revenue Fund	0	0	0	0	
0177	64.03 CCPIF SB 678	0	0	0	0	
0184	64.04 Sheriff Inmate Welfare	2	1,103	201	1,304	
0241	64.05 Public Safety Realignment 2011	0	0	0	0	
0252	64.06 Emergency Medical Service	0	0	0	0	
0253	64.07 RLF CDBG Housing Rehabilitation	0	0	0	0	
0273	64.08 Local Innovation	0	0	0	0	
0284	64.09 CDBG Housing Rehab 04-STB	0	0	0	0	
0289	64.10 EDBG PI Fund	0	0	0	0	
0301	64.11 County Service Area G	0	0	0	0	
0305	64.12 County Service Area F	16	8,869	1,612	10,481	
0309	64.13 County Service Area C	0	0	0	0	
0311	64.14 County Service Area D	0	0	0	0	
0320	64.15 Sutter County Water Agency	0	0	0	0	
0321	64.16 Lo Canal Operations & Maintenance	0	0	0	0	
0326	64.17 County Water Zone #4	0	0	0	0	
0327	64.18 County Water Zone #5	0	0	0	0	
0329	64.19 County Water Zone #7	0	0	0	0	
0330	64.20 County Water Zone #8	0	0	0	0	
0340	64.21 Co Consolid St Lighting District	0	0	0	0	
0395	64.22 Rio Ramaza Comm. Serv District	0	0	0	0	
1103	64.23 Non-Departmental Expense	0	0	0	0	
1209	64.24 General Revenues	0	0	0	0	
1801	64.25 Plant Acquisition	0	0	0	0	
1803	64.26 Capital Projects	0	0	0	0	
1911	64.27 General Insurance & Bonds	0	0	0	0	
1923	64.28 Flood Control	0	0	0	0	
2104	64.29 Grand Jury	0	0	0	0	
2109	64.30 Trial Court Funding	0	0	0	0	
2125-08	64.31 DA-Criminal Investigation	7	4,031	733	4,764	
2125-09	64.32 DA-Welfare Investigation	0	0	0	0	
2125-72	64.33 Local Community Correction Acc	1	615	112	727	
2127-00	64.34 Victim Services	6	3,162	575	3,736	
2202	64.35 Net 5-Sheriff	1	552	100	652	
2230	64.36 PC1202.5 Trust	0	0	0	0	
2303	64.37 Delinquency Prevention Commiss'n	0	0	0	0	
2403	64.38 Feburary 2017 Flood	0	0	0	0	
2703	64.39 Fish & Game Propagation	0	0	0	0	
2711	64.40 Domestic Violence Centers	0	0	0	0	
2724-29	64.41 Comm Svc Planning-Riego Road	0	0	0	0	
3000	64.42 Urban Area Resident St Lighting	0	0	0	0	
4102-01	64.43 Mental Health-Admin Support	31	17,187	3,123	20,310	
4102-02	64.44 Mental Health-Homeless Mgt	0	0	0	0	
4102-03	64.45 Mental Health-Crisis Clinic	21	11,479	2,086	13,565	
4102-07	64.46 Mental Health-Inpatient	44	24,040	4,369	28,409	
4102-08	64.47 Mental Health-Managed Care	0	0	0	0	
4102-09	64.48 Mental Health-IMD/SNF Facilities	0	0	0	0	
4102-10	64.49 Mental Health-Non IMD	0	0	0	0	
4102-12	64.50 Mental Health-Day Treatment/Adult	0	0	0	0	
4102-13	64.51 Mental Health-Juvenile Hall/Jail	0	0	0	0	
4102-14	64.52 Mental Health-Homeless Mentally Ill	0	0	0	0	
4102-15	64.53 Mental Health-Conditional Release Prgm	1	552	100	652	
4102-16	64.54 Mental Health-Outpatient/Adult	18	9,782	1,778	11,559	
4102-17	64.55 Mental Health-Outpatient/Child	9	4,923	895	5,817	
4102-19	64.56 Mental Health-Children's IEP Svcs	0	0	0	0	
4102-20	64.57 Mental Health-Advocacy	0	0	0	0	
4102-22	64.58 Mental Health-Camp Singer	1	552	100	652	
4102-25	64.59 Mental Health-Systems of Care Children	0	0	0	0	
4102-26	64.60 Mental Health-Sutter County BF	3	1,655	301	1,956	
4102-29	64.61 Mental Health-Yuba County BF	3	1,549	281	1,830	
4102-31	64.62 Mental Health-CSS/Admin Sup	0	0	0	0	
4102-32	64.63 Mental Health-CSOC Adult Prgm	0	0	0	0	
4102-34	64.64 Mental Health-Victor Community	0	0	0	0	
4102-35	64.65 Mental Health-CSS/Direct/Case Svcs	1	552	100	652	
4102-41	64.66 Mental Health-Alcohol Admin	0	0	0	0	
4102-42	64.67 Mental Health-Prevention	1	552	100	652	
4102-44	64.68 Mental Health-Safe & Drug Free Schls	0	0	0	0	
4102-48	64.69 Mental Health-Sutter Co CW D/A	2	997	181	1,178	
4102-50	64.70 Mental Health-Drug Outpatient	4	1,931	351	2,282	
4102-51	64.71 Mental Health-OFC	0	0	0	0	
4102-52	64.72 Mental Health-Drug/Outreach	0	0	0	0	
4102-53	64.73 Mental Health-Drug & Alcohol Juv	0	0	0	0	
4102-54	64.74 Mental Health-First Steps	6	3,310	602	3,912	
4102-58	64.75 Mental Health-Drug Court SC	0	106	19	125	
4102-59	64.76 Mental Health-Yuba County	0	0	0	0	
4102-65	64.77 Mental Health-UR/QI Programs	5	2,504	455	2,959	
Total Other Departments-1		207	114,239	20,760	134,998	

Exhibit 3A.1 Cost Allocation, Sutter County Administrator's Office, Continued

Other Departments-2			Departmental Assistance			
Dept. No.	Department Name	Allocation Base (# EES)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	
4102-68	64.78	Mental Health-Drug Medi-Cal	0	0	0	0
4102-72	64.79	Mental Health-Local Comm Corr	3	1,782	324	2,106
4102-80	64.80	Mental Health-SB678	0	233	42	276
4102-81	64.81	Mental Health-Juvenile Probation	1	446	81	527
4102-82	64.82	Mental Health-Forensic	2	1,294	235	1,530
4103-12	64.83	Health-Children & Family	1	594	108	702
4103-15	64.84	Health-Vital Statistics	0	0	0	0
4103-20	64.85	Health-CCS	5	2,716	494	3,209
4103-22	64.86	Health-Homeless Pilot	2	1,018	185	1,204
4103-26	64.87	Health-MCH	1	318	58	376
4103-29	64.88	Health-Foster Care	2	1,103	201	1,304
4103-30	64.89	Health-Nursing Admin	2	1,103	201	1,304
4103-31	64.90	Health-CHDP	2	1,103	201	1,304
4103-33	64.91	Health-CMSP Local Health Conn	1	530	96	627
4103-35	64.92	Health-Field Nursing	0	0	0	0
4103-36	64.93	Health-Bioterrorism	2	997	181	1,178
4103-37	64.94	Health-Pandemic Flu Preparedness	0	0	0	0
4103-38	64.95	Health-Acute Communicable Dis	4	2,101	382	2,482
4103-39	64.96	Health-Immunization Grant	0	0	0	0
4103-40	64.97	Health-WIC Nutrition	11	6,068	1,103	7,171
4103-43	64.98	Health-Homeland Security Grant	0	0	0	0
4103-45	64.99	Health-WIC Breast Feeding P	0	0	0	0
4103-49	64.100	Health-P3 Impl Mass Vacc Readins Camp	0	0	0	0
4103-50	64.101	Health-Laboratory	0	0	0	0
4103-51	64.102	Health-AIDS Surveillance	0	0	0	0
4103-53	64.103	Health-Tuberculosis	0	0	0	0
4103-54	64.104	Health-Chlamydia	0	0	0	0
4103-55	64.105	Health-Lead Poisoning	0	0	0	0
4103-56	64.106	Health-St Tuberculosis Grant	0	0	0	0
4103-57	64.107	Health-St. Medi-Cal Outreach	0	0	0	0
4103-60	64.108	Health-Health Education	0	0	0	0
4103-65	64.109	Health-Community Chronic Disease	0	0	0	0
4103-66	64.110	Health-Supp Nutritional Asst Prog Ed	4	2,164	393	2,558
4103-68	64.111	Health-Ebola Supplemental	0	0	0	0
4103-69	64.112	Health - Oral Care	0	170	31	201
4103-78	64.113	Health-Injury Prevention	0	0	0	0
4103-81	64.114	Health-Public Health Clinic	2	1,103	201	1,304
4103-98	64.115	Health - Prop 56 Tobacco Trust	0	0	0	0
4103-99	64.116	Health-Tobacco Control	2	849	154	1,003
4104-01	64.117	MHSA-Children's Sed Full Svc Part	2	1,146	208	1,354
4104-02	64.118	MHSA-Urgent Services	2	1,018	185	1,204
4104-03	64.119	MHSA-Transition Age Youth FSP	5	2,864	521	3,385
4104-04	64.120	MHSA-Adult and Older Adult FSP	3	1,655	301	1,956
4104-05	64.121	MHSA-Older Adult Mobile Outreach	1	552	100	652
4104-06	64.122	MHSA-Ethnic Outreach Services	5	2,864	521	3,385
4104-07	64.123	MHSA-Housing Program	0	0	0	0
4104-08	64.124	MHSA-Wellness & Recover Adult	11	5,814	1,056	6,870
4104-09	64.125	MHSA-Adult Urgent Services	9	4,901	891	5,792
4104-10	64.126	MHSA-Therapeutic Services	12	6,769	1,230	7,999
4104-12	64.127	MHSA-Community Prev Team	4	2,185	397	2,583
4104-14	64.128	MHSA-MHSA IT Proj	0	0	0	0
4104-15	64.129	MHSA-Work Educ & Training	0	0	0	0
4104-16	64.130	MHSA-Innovation	3	1,655	301	1,956
4104-17	64.131	MHSA-Administrative	1	530	96	627
4112	64.132	Health-County Share	0	0	0	0
4120-93	64.133	Human Services-Security & Compliance	0	0	0	0
4134-00	64.134	Jail Medical	2	1,103	201	1,304
4134-72	64.135	Jail Medical-LCC	2	934	170	1,103
4201	64.136	Non-County Providers	0	0	0	0
4400	64.137	Sutter Co Waterworks District #1	0	0	0	0
5101-05	64.138	Welfare-Social Workers Empry	13	7,235	1,315	8,550
5101-10	64.139	Welfare-Admin Support	27	15,065	2,738	17,803
5101-15	64.140	Welfare-Non-Welfare Admin Svcs	3	1,634	297	1,931
5101-20	64.141	Welfare-Social Services	34	18,990	3,451	22,441
5101-30	64.142	Welfare-Eligibility & Nonservices	105	58,159	10,569	68,728
5101-35	64.143	Welfare-Welfare Fraud	3	1,761	320	2,081
5101-40	64.144	Welfare-Clerical Support	21	11,691	2,125	13,816
5206	64.145	TANF-Foster Care	0	0	0	0
5211	64.146	Delinquent Tax Sales Trust Fund	0	0	0	0
5301	64.147	General Relief	0	0	0	0
5302	64.148	General Relief	0	0	0	0
5601	64.149	Veterans Service Officer	0	0	0	0
6201-35	64.150	Library-Literacy Prg	0	0	0	0
7202	64.151	Subsidy Requests Organizations	0	0	0	0
7204	64.152	Ettl Hall	0	0	0	0
Total Other Departments-2			316	174,222	31,660	205,882

Exhibit 3A.1 Cost Allocation, Sutter County Administrator's Office, Continued

Other Departments-1			Direct Identified Cost					Summary
DEPT. NO.	DEPARTMENT NAME		Allocation Base	Direct Identified	Second Alloc	Less Direct Billing	Sub Total	Net Total
			(% Salary)	(\$)	(\$)	(\$)	(\$)	Alloc
0112	64.01	Child Supp Serv Reimb/Adjustment	0.00	0	0	0	0	28,884
0140	64.02	County Local Revenue Fund	0.00	0	0	0	0	0
0177	64.03	CCPIF SB 678	0.00	0	0	0	0	0
0184	64.04	Sheriff Inmate Welfare	0.00	0	0	0	0	2,238
0241	64.05	Public Safety Realignment 2011	0.00	0	0	0	0	0
0252	64.06	Emergency Medical Service	0.00	0	0	0	0	0
0253	64.07	RLF CDBG Housing Rehabilitation	0.00	0	0	0	0	0
0273	64.08	Local Innovation	0.00	0	0	0	0	0
0284	64.09	CDBG Housing Rehab 04-STB	0.00	0	0	0	0	0
0289	64.10	EDBG PI Fund	0.00	0	0	0	0	0
0301	64.11	County Service Area G	0.00	0	0	0	0	0
0305	64.12	County Service Area F	0.00	0	0	0	0	17,993
0309	64.13	County Service Area C	0.00	0	0	0	0	0
0311	64.14	County Service Area D	0.00	0	0	0	0	0
0320	64.15	Sutter County Water Agency	0.00	0	0	0	0	0
0321	64.16	Lo Canal Operations & Maintenance	0.00	0	0	0	0	0
0326	64.17	County Water Zone #4	0.00	0	0	0	0	0
0327	64.18	County Water Zone #5	0.00	0	0	0	0	0
0329	64.19	County Water Zone #7	0.00	0	0	0	0	0
0330	64.20	County Water Zone #8	0.00	0	0	0	0	0
0340	64.21	Co Consolid St Lighting District	0.00	0	0	0	0	0
0395	64.22	Rio Ramaza Comm. Serv District	0.00	0	0	0	0	0
1103	64.23	Non-Departmental Expense	0.00	0	0	0	0	0
1209	64.24	General Revenues	0.00	0	0	0	0	0
1801	64.25	Plant Acquisition	0.00	0	0	0	0	0
1803	64.26	Capital Projects	0.00	0	0	0	0	0
1911	64.27	General Insurance & Bonds	0.00	0	0	0	0	0
1923	64.28	Flood Control	0.00	0	0	0	0	0
2104	64.29	Grand Jury	0.00	0	0	0	0	0
2109	64.30	Trial Court Funding	0.00	0	0	0	0	0
2125-08	64.31	DA-Criminal Investigation	0.00	0	0	0	0	8,179
2125-09	64.32	DA-Welfare Investigation	0.00	0	0	0	0	0
2125-72	64.33	Local Community Correction Acc	0.00	0	0	0	0	1,248
2127-00	64.34	Victim Services	0.15	6,471	1,137	0	7,608	14,022
2202	64.35	Net 5-Sheriff	0.00	0	0	0	0	1,119
2230	64.36	PC1202.5 Trust	0.00	0	0	0	0	0
2303	64.37	Delinquency Prevention Commiss'n	0.00	0	0	0	0	0
2403	64.38	Feburary 2017 Flood	0.00	0	0	0	0	0
2703	64.39	Fish & Game Propagation	0.00	0	0	0	0	0
2711	64.40	Domestic Violence Centers	0.00	0	0	0	0	0
2724-29	64.41	Comm Svc Planning-Riego Road	0.00	0	0	0	0	0
3000	64.42	Urban Area Resident St Lighting	0.00	0	0	0	0	0
4102-01	64.43	Mental Health-Admin Support	0.00	0	0	0	0	34,867
4102-02	64.44	Mental Health-Homeless Mgt	0.00	0	0	0	0	0
4102-03	64.45	Mental Health-Crisis Clinic	0.00	0	0	0	0	23,288
4102-07	64.46	Mental Health-Inpatient	0.00	0	0	0	0	48,771
4102-08	64.47	Mental Health-Managed Care	0.00	0	0	0	0	0
4102-09	64.48	Mental Health-IMD/SNF Facilities	0.00	0	0	0	0	0
4102-10	64.49	Mental Health-Non IMD	0.00	0	0	0	0	0
4102-12	64.50	Mental Health-Day Treatment/Adult	0.00	0	0	0	0	0
4102-13	64.51	Mental Health-Juvenile Hall/Jail	0.00	0	0	0	0	0
4102-14	64.52	Mental Health-Homeless Mentally Ill	0.00	0	0	0	0	0
4102-15	64.53	Mental Health-Conditional Release Pr	0.00	0	0	0	0	1,119
4102-16	64.54	Mental Health-Outpatient/Adult	0.00	0	0	0	0	19,844
4102-17	64.55	Mental Health-Outpatient/Child	0.00	0	0	0	0	9,987
4102-19	64.56	Mental Health-Children's IEP Svcs	0.00	0	0	0	0	0
4102-20	64.57	Mental Health-Advocacy	0.00	0	0	0	0	0
4102-22	64.58	Mental Health-Camp Singer	0.00	0	0	0	0	1,119
4102-25	64.59	Mental Health-Systems of Care Childr	0.00	0	0	0	0	0
4102-26	64.60	Mental Health-Sutter County BF	0.00	0	0	0	0	3,358
4102-29	64.61	Mental Health-Yuba County BF	0.00	0	0	0	0	3,142
4102-31	64.62	Mental Health-CSS/Admin Sup	0.00	0	0	0	0	0
4102-32	64.63	Mental Health-CSOC Adult Prgm	0.00	0	0	0	0	0
4102-34	64.64	Mental Health-Victor Community	0.00	0	0	0	0	0
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	0.00	0	0	0	0	1,119
4102-41	64.66	Mental Health-Alcohol Admin	0.00	0	0	0	0	0
4102-42	64.67	Mental Health-Prevention	0.00	0	0	0	0	1,119
4102-44	64.68	Mental Health-Safe & Drug Free Schl	0.00	0	0	0	0	0
4102-48	64.69	Mental Health-Sutter Co CW D/A	0.00	0	0	0	0	2,023
4102-50	64.70	Mental Health-Drug Outpatient	0.00	0	0	0	0	3,917
4102-51	64.71	Mental Health-OFC	0.00	0	0	0	0	0
4102-52	64.72	Mental Health-Drug/Outreach	0.00	0	0	0	0	0
4102-53	64.73	Mental Health-Drug & Alcohol Juv	0.00	0	0	0	0	0
4102-54	64.74	Mental Health-First Steps	0.00	0	0	0	0	6,715
4102-58	64.75	Mental Health-Drug Court SC	0.00	0	0	0	0	215
4102-59	64.76	Mental Health-Yuba County	0.00	0	0	0	0	0
4102-65	64.77	Mental Health-UR/QI Programs	0.00	0	0	0	0	5,079
Total Other Departments-1			0.15	6,471	1,137	0	7,608	239,369

Exhibit 3A.1 Cost Allocation, Sutter County Administrator's Office, Continued

Other Departments-2			Direct Identified Cost					Summary
DEPT. NO.		DEPARTMENT NAME	Allocation Base (% Salary)	Direct Identified (\$)	Second Alloc (\$)	Less Direct Billing (\$)	Sub Total (\$)	Net Total Alloc
4102-68	64.78	Mental Health-Drug Medi-Cal	0.00	0	0	0	0	0
4102-72	64.79	Mental Health-Local Comm Corr	0.00	0	0	0	0	3,616
4102-80	64.80	Mental Health-SB678	0.00	0	0	0	0	474
4102-81	64.81	Mental Health-Juvenile Probation	0.00	0	0	0	0	904
4102-82	64.82	Mental Health-Forensic	0.00	0	0	0	0	2,626
4103-12	64.83	Health-Children & Family	0.00	0	0	0	0	1,205
4103-15	64.84	Health-Vital Statistics	0.00	0	0	0	0	0
4103-20	64.85	Health-CCS	0.00	0	0	0	0	5,510
4103-22	64.86	Health-Homeless Pilot	0.00	0	0	0	0	2,066
4103-26	64.87	Health-MCH	0.00	0	0	0	0	646
4103-29	64.88	Health-Foster Care	0.00	0	0	0	0	2,238
4103-30	64.89	Health-Nursing Admin	0.00	0	0	0	0	2,238
4103-31	64.90	Health-CHDP	0.00	0	0	0	0	2,238
4103-33	64.91	Health-CMSP Local Health Conn	0.00	0	0	0	0	1,076
4103-35	64.92	Health-Field Nursing	0.00	0	0	0	0	0
4103-36	64.93	Health-Bioterrorism	0.00	0	0	0	0	2,023
4103-37	64.94	Health-Pandemic Flu Preparedness	0.00	0	0	0	0	0
4103-38	64.95	Health-Acute Communicable Dis	0.00	0	0	0	0	4,262
4103-39	64.96	Health-Immunization Grant	0.00	0	0	0	0	0
4103-40	64.97	Health-WIC Nutrition	0.00	0	0	0	0	12,311
4103-43	64.98	Health-Homeland Security Grant	0.00	0	0	0	0	0
4103-45	64.99	Health-WIC Breast Feeding P	0.00	0	0	0	0	0
4103-49	64.100	Health-P3 Impl Mass Vacc Readins C	0.00	0	0	0	0	0
4103-50	64.101	Health-Laboratory	0.00	0	0	0	0	0
4103-51	64.102	Health-AIDS Surveillance	0.00	0	0	0	0	0
4103-53	64.103	Health-Tuberculosis	0.00	0	0	0	0	0
4103-54	64.104	Health-Chlamydia	0.00	0	0	0	0	0
4103-55	64.105	Health-Lead Poisoning	0.00	0	0	0	0	0
4103-56	64.106	Health-St Tuberculosis Grant	0.00	0	0	0	0	0
4103-57	64.107	Health-St. Medi-Cal Outreach	0.00	0	0	0	0	0
4103-60	64.108	Health-Health Education	0.00	0	0	0	0	0
4103-65	64.109	Health-Community Chronic Disease	0.00	0	0	0	0	0
4103-66	64.110	Health-Supp Nutritional Asst Prog Ed	0.00	0	0	0	0	4,391
4103-68	64.111	Health-Ebola Supplemental	0.00	0	0	0	0	0
4103-69	64.112	Health - Oral Care	0.00	0	0	0	0	344
4103-78	64.113	Health-Injury Prevention	0.00	0	0	0	0	0
4103-81	64.114	Health-Public Health Clinic	0.00	0	0	0	0	2,238
4103-98	64.115	Health - Prop 56 Tobacco Trust	0.00	0	0	0	0	0
4103-99	64.116	Health-Tobacco Control	0.00	0	0	0	0	1,722
4104-01	64.117	MHSA-Children's Sed Full Svc Part	0.00	0	0	0	0	2,324
4104-02	64.118	MHSA-Urgent Services	0.00	0	0	0	0	2,066
4104-03	64.119	MHSA-Transition Age Youth FSP	0.00	0	0	0	0	5,811
4104-04	64.120	MHSA-Adult and Older Adult FSP	0.00	0	0	0	0	3,358
4104-05	64.121	MHSA-Older Adult Mobile Outreach	0.00	0	0	0	0	1,119
4104-06	64.122	MHSA-Ethnic Outreach Services	0.00	0	0	0	0	5,811
4104-07	64.123	MHSA-Housing Program	0.00	0	0	0	0	0
4104-08	64.124	MHSA-Wellness & Recover Adult	0.00	0	0	0	0	11,795
4104-09	64.125	MHSA-Adult Urgent Services	0.00	0	0	0	0	9,944
4104-10	64.126	MHSA-Therapeutic Services	0.00	0	0	0	0	13,732
4104-12	64.127	MHSA-Community Prev Team	0.00	0	0	0	0	4,434
4104-14	64.128	MHSA-MHSA IT Proj	0.00	0	0	0	0	0
4104-15	64.129	MHSA-Work Educ & Training	0.00	0	0	0	0	0
4104-16	64.130	MHSA-Innovation	0.00	0	0	0	0	3,358
4104-17	64.131	MHSA-Administrative	0.00	0	0	0	0	1,076
4112	64.132	Health-County Share	0.00	0	0	0	0	0
4120-93	64.133	Human Services-Security & Compliar	0.00	0	0	0	0	0
4134-00	64.134	Jail Medical	0.00	0	0	0	0	2,238
4134-72	64.135	Jail Medical-LCC	0.00	0	0	0	0	1,894
4201	64.136	Non-County Providers	0.00	0	0	0	0	0
4400	64.137	Sutter Co Waterworks District #1	0.00	0	0	0	0	0
5101-05	64.138	Welfare-Social Workers Empy	0.00	0	0	0	0	14,679
5101-10	64.139	Welfare-Admin Support	0.00	0	0	0	0	30,563
5101-15	64.140	Welfare-Non-Welfare Admin Svcs	0.00	0	0	0	0	3,315
5101-20	64.141	Welfare-Social Services	0.00	0	0	0	0	38,526
5101-30	64.142	Welfare-Eligibility & Nonservices	0.00	0	0	0	0	117,990
5101-35	64.143	Welfare-Welfare Fraud	0.00	0	0	0	0	3,573
5101-40	64.144	Welfare-Clerical Support	0.00	0	0	0	0	23,718
5206	64.145	TANF-Foster Care	0.00	0	0	0	0	0
5211	64.146	Delinquent Tax Sales Trust Fund	0.00	0	0	0	0	0
5301	64.147	General Relief	0.00	0	0	0	0	0
5302	64.148	General Relief	0.00	0	0	0	0	0
5601	64.149	Veterans Service Officer	0.00	0	0	0	0	0
6201-35	64.150	Library-Literacy Prg	0.00	0	0	0	0	0
7202	64.151	Subsidy Requests Organizations	0.00	0	0	0	0	0
7204	64.152	Ettl Hall	0.00	0	0	0	0	0
Total Other Departments-2			0.00	0	0	0	0	353,453

Exhibit 3A.2 Cost Allocation, Sutter County Administrator's Office, Year Ended June 30,2018

Non County Agencies			Personnel/Budget Preparation			
Fund No.	Fund Name	Allocation	First	Second	Sub	
		Base	Alloc	Alloc	Total	
		(# EES)	(\$)	(\$)	(\$)	
5100	65.01 Children/Family Comm.	4	1,566	285	1,851	
5116	65.02 DNA ID Prop 69 State	0	0	0	0	
5121	65.03 Redevelopment Prop Tax Tr	0	0	0	0	
5125	65.04 ERAF 04/05	0	0	0	0	
5128	65.05 Live Oak Redevelopment Agency	0	0	0	0	
5193	65.06 Highland EST Improv Redemption	0	0	0	0	
5203	65.07 Agency Collections Payable	0	0	0	0	
5209	65.08 Aid for Adoption	0	0	0	0	
5212	65.09 Local Transportation Tax	0	0	0	0	
5215	65.10 Tax Collector's Trust	0	0	0	0	
5218	65.11 Taxes	0	0	0	0	
5219	65.12 In Lieu Tax Trust	0	0	0	0	
5240	65.13 City of Live Oak	0	0	0	0	
5241	65.14 City of Yuba City	0	0	0	0	
5262	65.15 Sutter-Butte Flood Control	0	0	0	0	
5263	65.16 Sac Area Flood Control	0	0	0	0	
5265	65.17 FRAQMD	0	0	0	0	
5267	65.18 Statewide Comm Infrastructure	0	0	0	0	
5277	65.19 Narco	0	0	0	0	
5280	65.20 Regional Waste Management	0	0	0	0	
6401	65.21 Fairview Cemetery	0	0	0	0	
6402	65.22 Live Oak Cemetery	0	0	0	0	
6403	65.23 Meridian Cemetery Trust	0	0	0	0	
6404	65.24 Nicolaus Cemetery	0	0	0	0	
6405	65.25 Pleasant Grove Cemetery	0	0	0	0	
6406	65.26 Sutter Cemetery	0	0	0	0	
6415	65.27 Gilsizer County Drainage	0	0	0	0	
6416	65.28 Live Oak Cemetery Spec Assess	0	0	0	0	
6419	65.29 Meridian Fire District	0	0	0	0	
6420	65.30 Sutter Basin Fire	0	0	0	0	
6424	65.31 Levee Disrt #1-Feather River	0	0	0	0	
6426	65.32 Levee District #1	0	0	0	0	
6427	65.33 Levee District #9	0	0	0	0	
6428	65.34 Maintenance Area #3	0	0	0	0	
6429	65.35 Maintenance Area #7 Zone 2	0	0	0	0	
6430	65.36 Maintenance Area #7 Zone 3	0	0	0	0	
6431	65.37 Maintenance Area #7 Zone 4	0	0	0	0	
6434	65.38 Bear River Levee Maintenance	0	0	0	0	
6435	65.39 Colusa Mosquito Abatement	0	0	0	0	
6436	65.40 S-Y Mosquito & Vector Control	0	0	0	0	
6437	65.41 Maintenance Area #16 Zone 1	0	0	0	0	
6438	65.42 Maintenance Area #16 Zone 2	0	0	0	0	
6439	65.43 Maintenance Area #16 Zone 3	0	0	0	0	
6440	65.44 Maintenance Area #16 Zone 4	0	0	0	0	
6449	65.45 Reclamation District #1000	0	0	0	0	
6451	65.46 Reclamation District #70	0	0	0	0	
6452	65.47 Reclamation District #777	0	0	0	0	
6453	65.48 Reclamation District #817	0	0	0	0	
6455	65.49 Reclamation District #1001	0	0	0	0	
6458	65.50 Reclamation District #2054	0	0	0	0	
6459	65.51 Reclamation District #2056	0	0	0	0	
6460	65.52 Reclamation District #2103	0	0	0	0	
6461	65.53 Reclamation District #1500	0	0	0	0	
6462	65.54 Reclamation District #1660	0	0	0	0	
6470	65.55 Sutter County Resource Conservtn	0	0	0	0	
6471	65.56 LAFCO	0	0	0	0	
6480	65.57 Butte Water District	0	0	0	0	
6481	65.58 Feather Water District	0	0	0	0	
6484	65.59 SCSD-90 Series A-Imprv Redemptn	0	0	0	0	
6489	65.60 CA First Sutter	0	0	0	0	
6490	65.61 CA Enterp Dev Auth Comm Pace	0	0	0	0	
6491	65.62 California Hero Program	0	0	0	0	
7562	65.63 Woodland Unified	0	0	0	0	
7565	65.64 Sutter Co Schools	0	0	0	0	
7577	65.65 Yuba Community College	0	0	0	0	
7601	65.66 E Nicolaus High 2000 Debt	0	0	0	0	
7602	65.67 Woodland Unified Debt Ser	0	0	0	0	
7607	65.68 Sutter High 2008 Bond Deb	0	0	0	0	
7651	65.69 YC#99-1 Series C Bonds Db	0	0	0	0	
7652	65.70 YC 2004-1 Meas K Bonds Deb	0	0	0	0	
7654	65.71 Franklin Elem 2006 DBT Ser	0	0	0	0	
7655	65.72 Yuba Comm. College Distr DS-A	0	0	0	0	
7656	65.73 Yuba Comm. College Distr DS-B	0	0	0	0	
7657	65.74 Yuba Comm College Distrb	0	0	0	0	
7661	65.75 LO#04-1 Series A Bonds Db	0	0	0	0	
7663	65.76 East Nicolaus H 2014 Debt Svc	0	0	0	0	
NVBH	65.77 North Valley Beh Health	0	0	0	0	
Total Non County Agencies		4	1,566	285	1,851	

Exhibit 3A.2 Cost Allocation, Sutter County Administrator's Office, Continued

Non County Agencies			Departmental Assistance			
Fund No.	Fund Name	Allocation	First	Second	Sub	
		Base	Alloc	Alloc	Total	
		(# EES)	(\$)	(\$)	(\$)	(\$)
5100	65.01 Children/Family Comm.	4	2,185	397		2,583
5116	65.02 DNA ID Prop 69 State	0	0	0		0
5121	65.03 Redevelopment Prop Tax Tr	0	0	0		0
5125	65.04 ERAF 04/05	0	0	0		0
5128	65.05 Live Oak Redevelopment Agency	0	0	0		0
5193	65.06 Highland EST Improv Redemption	0	0	0		0
5203	65.07 Agency Collections Payable	0	0	0		0
5209	65.08 Aid for Adoption	0	0	0		0
5212	65.09 Local Transportation Tax	0	0	0		0
5215	65.10 Tax Collector's Trust	0	0	0		0
5218	65.11 Taxes	0	0	0		0
5219	65.12 In Lieu Tax Trust	0	0	0		0
5240	65.13 City of Live Oak	0	0	0		0
5241	65.14 City of Yuba City	0	0	0		0
5262	65.15 Sutter-Butte Flood Control	0	0	0		0
5263	65.16 Sac Area Flood Control	0	0	0		0
5265	65.17 FRAQMD	0	0	0		0
5267	65.18 Statewide Comm Infrastructure	0	0	0		0
5277	65.19 Narco	0	0	0		0
5280	65.20 Regional Waste Management	0	0	0		0
6401	65.21 Fairview Cemetery	0	0	0		0
6402	65.22 Live Oak Cemetery	0	0	0		0
6403	65.23 Meridian Cemetery Trust	0	0	0		0
6404	65.24 Nicolaus Cemetery	0	0	0		0
6405	65.25 Pleasant Grove Cemetery	0	0	0		0
6406	65.26 Sutter Cemetery	0	0	0		0
6415	65.27 Gilsizer County Drainage	0	0	0		0
6416	65.28 Live Oak Cemetery Specl Assess	0	0	0		0
6419	65.29 Meridian Fire District	0	0	0		0
6420	65.30 Sutter Basin Fire	0	0	0		0
6424	65.31 Levee Distr #1-Feather River	0	0	0		0
6426	65.32 Levee District #1	0	0	0		0
6427	65.33 Levee District #9	0	0	0		0
6428	65.34 Maintenance Area #3	0	0	0		0
6429	65.35 Maintenance Area #7 Zone 2	0	0	0		0
6430	65.36 Maintenance Area #7 Zone 3	0	0	0		0
6431	65.37 Maintenance Area #7 Zone 4	0	0	0		0
6434	65.38 Bear River Levee Maintenance	0	0	0		0
6435	65.39 Colusa Mosquito Abatement	0	0	0		0
6436	65.40 S-Y Mosquito & Vector Control	0	0	0		0
6437	65.41 Maintenance Area #16 Zone 1	0	0	0		0
6438	65.42 Maintenance Area #16 Zone 2	0	0	0		0
6439	65.43 Maintenance Area #16 Zone 3	0	0	0		0
6440	65.44 Maintenance Area #16 Zone 4	0	0	0		0
6449	65.45 Reclamation District #1000	0	0	0		0
6451	65.46 Reclamation District #70	0	0	0		0
6452	65.47 Reclamation District #777	0	0	0		0
6453	65.48 Reclamation District #817	0	0	0		0
6455	65.49 Reclamation District #1001	0	0	0		0
6458	65.50 Reclamation District #2054	0	0	0		0
6459	65.51 Reclamation District #2056	0	0	0		0
6460	65.52 Reclamation District #2103	0	0	0		0
6461	65.53 Reclamation District #1500	0	0	0		0
6462	65.54 Reclamation District #1660	0	0	0		0
6470	65.55 Sutter County Resource Conservtn	0	0	0		0
6471	65.56 LAFCO	0	0	0		0
6480	65.57 Butte Water District	0	0	0		0
6481	65.58 Feather Water District	0	0	0		0
6484	65.59 SCSO-90 Series A-Imprv Redemptn	0	0	0		0
6489	65.60 CA First Sutter	0	0	0		0
6490	65.61 CA Enterp Dev Auth Comm Pace	0	0	0		0
6491	65.62 California Hero Program	0	0	0		0
7562	65.63 Woodland Unified	0	0	0		0
7565	65.64 Sutter Co Schools	0	0	0		0
7577	65.65 Yuba Community College	0	0	0		0
7601	65.66 E Nicolaus High 2000 Debt	0	0	0		0
7602	65.67 Woodland Unified Debt Ser	0	0	0		0
7607	65.68 Sutter High 2008 Bond Deb	0	0	0		0
7651	65.69 YC#99-1 Series C Bonds Db	0	0	0		0
7652	65.70 YC 2004-1 Meas K Bonds Deb	0	0	0		0
7654	65.71 Franklin Elem 2006 DBT Ser	0	0	0		0
7655	65.72 Yuba Comm. College Distr DS-A	0	0	0		0
7656	65.73 Yuba Comm. College Distr DS-B	0	0	0		0
7657	65.74 Yuba Comm College Distrb	0	0	0		0
7661	65.75 LO#04-1 Series A Bonds Db	0	0	0		0
7663	65.76 East Nicolaus H 2014 Debt Svc	0	0	0		0
NVBH	65.77 North Valley Beh Health	0	0	0		0
Total Non County Agencies		4	2,185	397		2,583

Exhibit 3A.2 Cost Allocation, Sutter County Administrator's Office, Continued

Non County Agencies			Direct Identified Cost					Summary
Fund No.	Fund Name	Allocation Base (% Salary)	Direct Identified (\$)	Second Alloc (\$)	Less Direct Billing (\$)	Sub Total (\$)	Net Total Alloc	
5100	65.01 Children/Family Comm.	0.00	0	0	0	0	4,434	
5116	65.02 DNA ID Prop 69 State	0.00	0	0	0	0	0	
5121	65.03 Redevelopment Prop Tax Tr	0.00	0	0	0	0	0	
5125	65.04 ERAF 04/05	0.00	0	0	0	0	0	
5128	65.05 Live Oak Redevelopment Agency	0.00	0	0	0	0	0	
5193	65.06 Highland EST Improv Redemption	0.00	0	0	0	0	0	
5203	65.07 Agency Collections Payable	0.00	0	0	0	0	0	
5209	65.08 Aid for Adoption	0.00	0	0	0	0	0	
5212	65.09 Local Transportation Tax	0.00	0	0	0	0	0	
5215	65.10 Tax Collector's Trust	0.00	0	0	0	0	0	
5218	65.11 Taxes	0.00	0	0	0	0	0	
5219	65.12 In Lieu Tax Trust	0.00	0	0	0	0	0	
5240	65.13 City of Live Oak	0.00	0	0	0	0	0	
5241	65.14 City of Yuba City	0.00	0	0	0	0	0	
5262	65.15 Sutter-Butte Flood Control	0.00	0	0	0	0	0	
5263	65.16 Sac Area Flood Control	0.00	0	0	0	0	0	
5265	65.17 FRAQMD	0.00	0	0	0	0	0	
5267	65.18 Statewide Comm Infrastructure	0.00	0	0	0	0	0	
5277	65.19 Narco	0.00	0	0	0	0	0	
5280	65.20 Regional Waste Management	0.00	0	0	0	0	0	
6401	65.21 Fairview Cemetery	0.00	0	0	0	0	0	
6402	65.22 Live Oak Cemetery	0.00	0	0	0	0	0	
6403	65.23 Meridian Cemetery Trust	0.00	0	0	0	0	0	
6404	65.24 Nicolaus Cemetery	0.00	0	0	0	0	0	
6405	65.25 Pleasant Grove Cemetery	0.00	0	0	0	0	0	
6406	65.26 Sutter Cemetery	0.00	0	0	0	0	0	
6415	65.27 Gilsizer County Drainage	0.00	0	0	0	0	0	
6416	65.28 Live Oak Cemetery Specl Assess	0.00	0	0	0	0	0	
6419	65.29 Meridian Fire District	0.00	0	0	0	0	0	
6420	65.30 Sutter Basin Fire	0.00	0	0	0	0	0	
6424	65.31 Levee Disrt #1-Feather River	0.00	0	0	0	0	0	
6426	65.32 Levee District #1	0.00	0	0	0	0	0	
6427	65.33 Levee District #9	0.00	0	0	0	0	0	
6428	65.34 Maintenance Area #3	0.00	0	0	0	0	0	
6429	65.35 Maintenance Area #7 Zone 2	0.00	0	0	0	0	0	
6430	65.36 Maintenance Area #7 Zone 3	0.00	0	0	0	0	0	
6431	65.37 Maintenance Area #7 Zone 4	0.00	0	0	0	0	0	
6434	65.38 Bear River Levee Maintenance	0.00	0	0	0	0	0	
6435	65.39 Colusa Mosquito Abatement	0.00	0	0	0	0	0	
6436	65.40 S-Y Mosquito & Vector Control	0.00	0	0	0	0	0	
6437	65.41 Maintenance Area #16 Zone 1	0.00	0	0	0	0	0	
6438	65.42 Maintenance Area #16 Zone 2	0.00	0	0	0	0	0	
6439	65.43 Maintenance Area #16 Zone 3	0.00	0	0	0	0	0	
6440	65.44 Maintenance Area #16 Zone 4	0.00	0	0	0	0	0	
6449	65.45 Reclamation District #1000	0.00	0	0	0	0	0	
6451	65.46 Reclamation District #70	0.00	0	0	0	0	0	
6452	65.47 Reclamation District #777	0.00	0	0	0	0	0	
6453	65.48 Reclamation District #817	0.00	0	0	0	0	0	
6455	65.49 Reclamation District #1001	0.00	0	0	0	0	0	
6458	65.50 Reclamation District #2054	0.00	0	0	0	0	0	
6459	65.51 Reclamation District #2056	0.00	0	0	0	0	0	
6460	65.52 Reclamation District #2103	0.00	0	0	0	0	0	
6461	65.53 Reclamation District #1500	0.00	0	0	0	0	0	
6462	65.54 Reclamation District #1660	0.00	0	0	0	0	0	
6470	65.55 Sutter County Resource Conservtn	0.00	0	0	0	0	0	
6471	65.56 LAFCO	0.00	0	0	0	0	0	
6480	65.57 Butte Water District	0.00	0	0	0	0	0	
6481	65.58 Feather Water District	0.00	0	0	0	0	0	
6484	65.59 SCSD-90 Series A-Imprv Redemptn	0.00	0	0	0	0	0	
6489	65.60 CA First Sutter	0.00	0	0	0	0	0	
6490	65.61 CA Enterp Dev Auth Comm Pace	0.00	0	0	0	0	0	
6491	65.62 California Hero Program	0.00	0	0	0	0	0	
7562	65.63 Woodland Unified	0.00	0	0	0	0	0	
7565	65.64 Sutter Co Schools	0.00	0	0	0	0	0	
7577	65.65 Yuba Community College	0.00	0	0	0	0	0	
7601	65.66 E Nicolaus High 2000 Debt	0.00	0	0	0	0	0	
7602	65.67 Woodland Unified Debt Ser	0.00	0	0	0	0	0	
7607	65.68 Sutter High 2008 Bond Deb	0.00	0	0	0	0	0	
7651	65.69 YC#99-1 Series C Bonds Db	0.00	0	0	0	0	0	
7652	65.70 YC 2004-1 Meas K Bonds Deb	0.00	0	0	0	0	0	
7654	65.71 Franklin Elem 2006 DBT Ser	0.00	0	0	0	0	0	
7655	65.72 Yuba Comm. College Distr DS-A	0.00	0	0	0	0	0	
7656	65.73 Yuba Comm. College Distr DS-B	0.00	0	0	0	0	0	
7657	65.74 Yuba Comm College Distrb	0.00	0	0	0	0	0	
7661	65.75 LO#04-1 Series A Bonds Db	0.00	0	0	0	0	0	
7663	65.76 East Nicolaus H 2014 Debt Svc	0.00	0	0	0	0	0	
NVBH	65.77 North Valley Beh Health	0.00	0	0	0	0	0	
Total Non County Agencies		0.00	0	0	0	0	4,434	

Exhibit 3B. Cost Allocation, Sutter County Auditor-Controller, Year Ended June 30, 2018

All Departments			Departmental Accounting				Payroll Accounting			
Dept. No.	Department Name		Alloc Base	First Alloc	Second Alloc	Sub Total	Alloc Base	First Alloc	Second Alloc	Sub Total
		(\$ Adj Exp)	(\$)	(\$)	(\$)	(\$)	(# EES)	(\$)	(\$)	(\$)
1102	1.	County Administrator	1,167,269	6,420	N/A	6,420	7	2,912	N/A	2,912
1201	2.	Auditor-Controller	1,705,894	9,383	N/A	9,383	12	5,515	N/A	5,515
1202	3.	Treasurer-Tax Collector	931,452	5,123	N/A	5,123	7	3,137	N/A	3,137
1205	4.	General Services Department	1,114,088	6,128	N/A	6,128	8	3,395	N/A	3,395
1301	5.	County Counsel	1,235,873	6,798	N/A	6,798	7	3,050	N/A	3,050
1401	6.	Human Resources	843,363	4,639	N/A	4,639	6	2,723	N/A	2,723
1700	7.	Building Maintenance	3,140,502	17,274	N/A	17,274	26	11,788	N/A	11,788
1101	8.	Board of Supervisors	460,412	2,532	121	2,653	6	2,585	129	2,714
1105	9.	Clerk of the Board	206,259	1,134	54	1,189	2	896	45	941
1203	10.	Assessor	2,095,780	11,527	550	12,077	18	8,031	401	8,432
1204	11.	Revenue Collection	208,724	1,148	55	1,203	2	741	37	778
1502	12.	Elections	803,414	4,419	211	4,630	7	2,912	145	3,058
1600	13.	Sheriff-Communications	2,706,579	14,887	710	15,597	22	9,771	488	10,259
1702	14.	Water/Wastewater Facilities	0	0	0	0	0	17	1	18
1920	15.	Engineering Services	982,158	5,402	258	5,660	7	3,085	154	3,239
1922	16.	Water Resources	(5,751)	(32)	(2)	(33)	0	34	2	36
2103	17.	Sheriff's Court Bailiffs	967,381	5,321	254	5,575	9	3,981	199	4,180
2106	18.	Public Defender	195,641	1,076	51	1,127	1	448	22	470
2112	19.	Consolidated Courts	48,662	268	13	280	0	0	0	0
2125	20.	District Attorney	2,781	15	1	16	0	0	0	0
2125-01	21.	DA-Criminal Division	2,271,566	12,494	596	13,090	14	6,135	306	6,441
2125-03	22.	DA-Victim/Witness Assistance	0	0	0	0	1	259	13	271
2125-05	23.	DA-Statutory Rape Vert Prosecute	0	0	0	0	0	0	0	0
2201	24.	Sheriff-Coroner	7,106,201	39,086	1,864	40,951	51	22,697	1,133	23,830
2205	25.	Sheriff-Boat Patrol	319,957	1,760	84	1,844	1	534	27	561
2208	26.	Sheriff-Live Oak Contract	1,094,876	6,022	287	6,309	8	3,516	176	3,691
2301	27.	Sheriff-County Jail	7,734,819	42,544	2,029	44,573	56	25,282	1,262	26,544
2302	28.	Anti-Drug Abuse Enforcement	0	0	0	0	0	0	0	0
2304	29.	Probation	5,890,154	32,398	1,545	33,943	44	19,819	989	20,808
2309	30.	Bi-County Juvenile Hall	0	0	0	0	0	0	0	0
2401	31.	Emergency Services	182,601	1,004	48	1,052	0	207	10	217
2402	32.	Fire Services Administration	214,194	1,178	56	1,234	1	448	22	470
2601	33.	Agricultural Commissioner	2,234,293	12,289	586	12,875	20	8,944	447	9,391
2706	34.	Recorder	487,063	2,679	128	2,807	7	3,068	153	3,221
2709	35.	Pub. Guardian/Conservator	252,352	1,388	66	1,454	3	1,241	62	1,303
2710	36.	County Clerk	287,335	1,580	75	1,656	0	0	0	0
2721	37.	Development Services	1,110,029	6,106	291	6,397	9	4,171	208	4,379
2724-24	38.	Planning & Building	638,573	3,512	168	3,680	5	2,292	114	2,407
2724-31	39.	Community Services Building Inspection	212,932	1,171	56	1,227	1	500	25	525
2724-32	40.	Code Enforcement Svcs	80,867	445	21	466	1	448	22	470
2725	41.	Environmental Health	763,947	4,202	200	4,402	6	2,688	134	2,823
2726	42.	Animal Control	173,753	956	46	1,001	2	896	45	941
2727	43.	CUPA	23,017	127	6	133	0	0	0	0
3100	44.	Road	3,145,809	17,303	825	18,128	21	9,513	475	9,988
3200	45.	County Airport	1	0	0	0	0	0	0	0
3300	46.	Transportation Development	0	0	0	0	0	0	0	0
4102-00	47.	Mental Health	549,531	3,023	144	3,167	0	0	0	0
4103-10	48.	Health	1,689,967	9,295	443	9,739	8	3,774	188	3,963
4104-00	49.	Mental Health Service Act	263,942	1,452	69	1,521	0	0	0	0
4120-00	50.	Human Services Admin	1,147,907	6,314	301	6,615	6	2,723	136	2,859
4580	51.	Fleet Management ISF	684,583	3,765	180	3,945	4	1,775	89	1,864
4581	52.	Information Technology ISF	3,279,470	18,038	860	18,898	17	7,548	377	7,925
4590	53.	Liability Insurance ISF	804,366	4,424	211	4,635	0	155	8	163
4591	54.	Workers' Comp. Ins. ISF	2,356,008	12,959	618	13,577	0	52	3	54
4595	55.	Employee Wellness Services	32,996	181	9	190	0	0	0	0
5000	56.	Trial Court Agency	0	0	0	0	0	0	0	0
5101-00	57.	Welfare	2,927,496	16,102	768	16,870	0	0	0	0
5200	58.	IHSS Public Authority	47,948	264	13	276	0	0	0	0
6201	59.	County Library	1,458,375	8,022	383	8,404	16	6,997	349	7,346
6301	60.	Bi-County Farm Advisor	211,271	1,162	55	1,217	2	896	45	941
7101	61.	Parks and Recreation	57,509	316	15	331	0	0	0	0
7201	62.	Community Memorial Museum	242,807	1,336	64	1,399	4	1,844	92	1,936
7203	63.	Vets Memorial Community Bldg	16,893	93	4	97	0	0	0	0
64.A		Other Departments-1	25,492,412	140,216	6,688	146,904	207	92,786	4,632	97,418
64.B		Other Departments-2	30,209,480	166,162	7,926	174,087	316	141,506	7,064	148,570
65.		Non County Agencies	5,614,584	30,882	1,473	32,355	27	12,167	607	12,774
TOTAL (First Allocation Base)			130,122,366	715,713	N/A	747,192	1,004	449,902	N/A	470,739
LESS: Service Dept., No. 1--7			10,138,441	55,765	N/A	55,765	73	32,520	N/A	32,520
TOTAL (Second Allocation Base)			119,983,925	659,949	31,479	691,427	932	417,383	20,837	438,219

Exhibit 3B. Cost Allocation, Sutter County Auditor-Controller, Continued

All Departments			Claims Accounting				Internal Audit-County Wide			
Dept. No.	Department Name	Alloc Base (# WTS)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Alloc Base (\$ Adj Exp)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	
1102	1. County Administrator	231	1,878	N/A	1,878	1,167,269	1,058	N/A	1,058	
1201	2. Auditor-Controller	253	2,057	N/A	2,057	1,705,894	1,547	N/A	1,547	
1202	3. Treasurer-Tax Collector	238	1,935	N/A	1,935	931,452	845	N/A	845	
1205	4. General Services Department	210	1,708	N/A	1,708	1,114,088	1,010	N/A	1,010	
1301	5. County Counsel	353	2,870	N/A	2,870	1,235,873	1,121	N/A	1,121	
1401	6. Human Resources	348	2,830	N/A	2,830	843,363	765	N/A	765	
1700	7. Building Maintenance	2,686	21,841	N/A	21,841	3,140,502	2,848	N/A	2,848	
1101	8. Board of Supervisors	223	1,813	89	1,902	460,412	417	24	442	
1105	9. Clerk of the Board	106	862	42	904	206,259	187	11	198	
1203	10. Assessor	177	1,439	70	1,510	2,095,780	1,900	110	2,010	
1204	11. Revenue Collection	1,081	8,790	430	9,220	208,724	189	11	200	
1502	12. Elections	163	1,325	65	1,390	803,414	729	42	771	
1600	13. Sheriff-Communications	239	1,943	95	2,038	2,706,579	2,454	142	2,596	
1702	14. Water/Wastewater Facilities	25	203	10	213	0	0	0	0	
1920	15. Engineering Services	131	1,065	52	1,117	982,158	891	51	942	
1922	16. Water Resources	43	350	17	367	(5,751)	(5)	(0)	(6)	
2103	17. Sheriff's Court Bailiffs	16	130	6	136	967,381	877	51	928	
2106	18. Public Defender	312	2,537	124	2,661	195,641	177	10	188	
2112	19. Consolidated Courts	179	1,456	71	1,527	48,662	44	3	47	
2125	20. District Attorney	9	73	4	77	2,781	3	0	3	
2125-01	21. DA-Criminal Division	328	2,667	130	2,798	2,271,566	2,060	119	2,179	
2125-03	22. DA-Victim/Witness Assistance	32	260	13	273	0	0	0	0	
2125-05	23. DA-Statutory Rape Vert Prosecute	0	0	0	0	0	0	0	0	
2201	24. Sheriff-Coroner	1,003	8,156	399	8,555	7,106,201	6,444	372	6,816	
2205	25. Sheriff-Boat Patrol	54	439	21	461	319,957	290	17	307	
2208	26. Sheriff-Live Oak Contract	79	642	31	674	1,094,876	993	57	1,050	
2301	27. Sheriff-County Jail	1,045	8,497	415	8,913	7,734,819	7,014	405	7,419	
2302	28. Anti-Drug Abuse Enforcement	0	0	0	0	0	0	0	0	
2304	29. Probation	1,149	9,343	457	9,800	5,890,154	5,341	309	5,650	
2309	30. Bi-County Juvenile Hall	9	73	4	77	0	0	0	0	
2401	31. Emergency Services	97	789	39	827	182,601	166	10	175	
2402	32. Fire Services Administration	66	537	26	563	214,194	194	11	205	
2601	33. Agricultural Commissioner	423	3,440	168	3,608	2,234,293	2,026	117	2,143	
2706	34. Recorder	143	1,163	57	1,220	487,063	442	26	467	
2709	35. Pub. Guardian/Conservator	123	1,000	49	1,049	252,352	229	13	242	
2710	36. County Clerk	136	1,106	54	1,160	287,335	261	15	276	
2721	37. Development Services	275	2,236	109	2,345	1,110,029	1,007	58	1,065	
2724-24	38. Planning & Building	104	846	41	887	638,573	579	33	612	
2724-31	39. Community Services Building Inspector	90	732	36	768	212,932	193	11	204	
2724-32	40. Code Enforcement Svcs	87	707	35	742	80,867	73	4	78	
2725	41. Environmental Health	88	716	35	751	763,947	693	40	733	
2726	42. Animal Control	12	98	5	102	173,753	158	9	167	
2727	43. CUPA	46	374	18	392	23,017	21	1	22	
3100	44. Road	957	7,782	380	8,162	3,145,809	2,853	165	3,017	
3200	45. County Airport	6	49	2	51	1	0	0	0	
3300	46. Transportation Development	8	65	3	68	0	0	0	0	
4102-00	47. Mental Health	237	1,927	94	2,021	549,531	498	29	527	
4103-10	48. Health	426	3,464	169	3,633	1,689,967	1,532	89	1,621	
4104-00	49. Mental Health Service Act	88	716	35	751	263,942	239	14	253	
4120-00	50. Human Services Admin	235	1,911	93	2,004	1,147,907	1,041	60	1,101	
4580	51. Fleet Management ISF	1,594	12,962	634	13,595	684,583	621	36	657	
4581	52. Information Technology ISF	499	4,058	198	4,256	3,279,470	2,974	172	3,146	
4590	53. Liability Insurance ISF	14	114	6	119	804,366	729	42	772	
4591	54. Workers' Comp. Ins. ISF	70	569	28	597	2,356,008	2,136	123	2,260	
4595	55. Employee Wellness Services	176	1,431	70	1,501	32,996	30	2	32	
5000	56. Trial Court Agency	0	0	0	0	0	0	0	0	
5101-00	57. Welfare	3,206	26,070	1,275	27,344	2,927,496	2,655	153	2,808	
5200	58. IHSS Public Authority	105	854	42	896	47,948	43	3	46	
6201	59. County Library	490	3,984	195	4,179	1,458,375	1,322	76	1,399	
6301	60. Bi-County Farm Advisor	172	1,399	68	1,467	211,271	192	11	203	
7101	61. Parks and Recreation	176	1,431	70	1,501	57,509	52	3	55	
7201	62. Community Memorial Museum	93	756	37	793	242,807	220	13	233	
7203	63. Vets Memorial Community Bldg	94	764	37	802	16,893	15	1	16	
64.A	64. Other Departments-1	8,992	73,119	3,575	76,693	25,492,412	23,116	1,336	24,451	
64.B	64. Other Departments-2	6,147	49,984	2,444	52,428	30,209,480	27,393	1,583	28,976	
65.	65. Non County Agencies	4,149	33,738	1,649	35,387	0	0	0	0	
TOTAL (First Allocation Base)		40,346	328,074	N/A	342,396	124,507,782	112,899	N/A	118,892	
LESS: Service Dept., No. 1--7		4,319	35,120	N/A	35,120	10,138,441	9,193	N/A	9,193	
TOTAL (Second Allocation Base)		36,027	292,954	14,322	307,276	114,369,341	103,706	5,993	109,699	

Exhibit 3B. Cost Allocation, Sutter County Auditor-Controller, Continued

All Departments			Direct Identified			Summary
Dept. No.	Department Name	Direct	Second	Sub	Net Total	
		Identified	Alloc	Total	Allocated	
		(\$)	(\$)	(\$)	(\$)	
1102	1. County Administrator	0	N/A	0	12,270	
1201	2. Auditor-Controller	0	N/A	0	18,502	
1202	3. Treasurer-Tax Collector	0	N/A	0	11,040	
1205	4. General Services Department	0	N/A	0	12,241	
1301	5. County Counsel	0	N/A	0	13,839	
1401	6. Human Resources	0	N/A	0	10,956	
1700	7. Building Maintenance	0	N/A	0	53,751	
1101	8. Board of Supervisors	0	0	0	7,711	
1105	9. Clerk of the Board	0	0	0	3,231	
1203	10. Assessor	0	0	0	24,029	
1204	11. Revenue Collection	0	0	0	11,401	
1502	12. Elections	0	0	0	9,849	
1600	13. Sheriff-Communications	0	0	0	30,491	
1702	14. Water/Wastewater Facilities	0	0	0	231	
1920	15. Engineering Services	0	0	0	10,958	
1922	16. Water Resources	0	0	0	364	
2103	17. Sheriff's Court Bailiffs	0	0	0	10,819	
2106	18. Public Defender	0	0	0	4,447	
2112	19. Consolidated Courts	0	0	0	1,854	
2125	20. District Attorney	0	0	0	95	
2125-01	21. DA-Criminal Division	0	0	0	24,508	
2125-03	22. DA-Victim/Witness Assistance	0	0	0	544	
2125-05	23. DA-Statutory Rape Vert Prosecute	0	0	0	0	
2201	24. Sheriff-Coroner	0	0	0	80,151	
2205	25. Sheriff-Boat Patrol	0	0	0	3,172	
2208	26. Sheriff-Live Oak Contract	0	0	0	11,725	
2301	27. Sheriff-County Jail	0	0	0	87,449	
2302	28. Anti-Drug Abuse Enforcement	0	0	0	0	
2304	29. Probation	0	0	0	70,201	
2309	30. Bi-County Juvenile Hall	0	0	0	77	
2401	31. Emergency Services	0	0	0	2,272	
2402	32. Fire Services Administration	0	0	0	2,473	
2601	33. Agricultural Commissioner	0	0	0	28,017	
2706	34. Recorder	0	0	0	7,714	
2709	35. Pub. Guardian/Conservator	0	0	0	4,048	
2710	36. County Clerk	0	0	0	3,091	
2721	37. Development Services	0	0	0	14,186	
2724-24	38. Planning & Building	0	0	0	7,586	
2724-31	39. Community Services Building Inspector	0	0	0	2,724	
2724-32	40. Code Enforcement Svcs	0	0	0	1,756	
2725	41. Environmental Health	0	0	0	8,708	
2726	42. Animal Control	0	0	0	2,211	
2727	43. CUPA	0	0	0	547	
3100	44. Road	0	0	0	39,296	
3200	45. County Airport	0	0	0	51	
3300	46. Transportation Development	0	0	0	68	
4102-00	47. Mental Health	0	0	0	5,715	
4103-10	48. Health	0	0	0	18,956	
4104-00	49. Mental Health Service Act	0	0	0	2,525	
4120-00	50. Human Services Admin	0	0	0	12,579	
4580	51. Fleet Management ISF	0	0	0	20,061	
4581	52. Information Technology ISF	0	0	0	34,225	
4590	53. Liability Insurance ISF	0	0	0	5,689	
4591	54. Workers' Comp. Ins. ISF	0	0	0	16,488	
4595	55. Employee Wellness Services	0	0	0	1,723	
5000	56. Trial Court Agency	0	0	0	0	
5101-00	57. Welfare	0	0	0	47,022	
5200	58. IHSS Public Authority	0	0	0	1,218	
6201	59. County Library	0	0	0	21,328	
6301	60. Bi-County Farm Advisor	0	0	0	3,828	
7101	61. Parks and Recreation	0	0	0	1,888	
7201	62. Community Memorial Museum	0	0	0	4,361	
7203	63. Vets Memorial Community Bldg	0	0	0	915	
	64.A Other Departments-1	0	0	0	345,467	
	64.B Other Departments-2	0	0	0	404,061	
	65. Non County Agencies	0	0	0	80,516	
	TOTAL (First Allocation Base)	0	N/A	0	1,679,220	
	LESS: Service Dept., No. 1--7	0	N/A	0	132,598	
	TOTAL (Second Allocation Base)	0	0	0	1,546,622	

Exhibit 3B.1 Cost Allocation, Sutter County Auditor-Controller, Year Ended June 30, 2018

Other Departments-1			Departmental Accounting				Payroll Accounting			
			Alloc Base (\$ Adj Exp)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Alloc Base (# EES)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)
0112	64.01	Child Supp Serv Reimb/Adjustment	2,753,442	15,145	722	15,867	26	11,564	577	12,141
0140	64.02	County Local Revenue Fund	0	0	0	0	0	0	0	0
0177	64.03	CCPIF SB 678	0	0	0	0	0	0	0	0
0184	64.04	Sheriff Inmate Welfare	368,462	2,027	97	2,123	2	896	45	941
0241	64.05	Public Safety Realignment 2011	0	0	0	0	0	0	0	0
0252	64.06	Emergency Medical Service	41,148	226	11	237	0	0	0	0
0253	64.07	RLF CDBG Housing Rehabilitation	0	0	0	0	0	0	0	0
0273	64.08	Local Innovation	0	0	0	0	0	0	0	0
0284	64.09	CDBG Housing Rehab 04-STB	0	0	0	0	0	0	0	0
0289	64.10	EDBG PI Fund	12,081	66	3	70	0	0	0	0
0301	64.11	County Service Area G	0	0	0	0	0	0	0	0
0305	64.12	County Service Area F	2,725,680	14,992	715	15,707	16	7,204	360	7,563
0309	64.13	County Service Area C	61,163	336	16	352	0	0	0	0
0311	64.14	County Service Area D	122,802	675	32	708	0	0	0	0
0320	64.15	Sutter County Water Agency	52	0	0	0	0	0	0	0
0321	64.16	Lo Canal Operations & Maintenance	11,326	62	3	65	0	0	0	0
0326	64.17	County Water Zone #4	2	0	0	0	0	0	0	0
0327	64.18	County Water Zone #5	3	0	0	0	0	0	0	0
0329	64.19	County Water Zone #7	1	0	0	0	0	0	0	0
0330	64.20	County Water Zone #8	1	0	0	0	0	0	0	0
0340	64.21	Co Consolid St Lighting District	44,146	243	12	254	0	0	0	0
0395	64.22	Rio Ramaza Comm. Serv District	12,228	67	3	70	0	0	0	0
1103	64.23	Non-Departmental Expense	90,631	498	24	522	0	0	0	0
1209	64.24	General Revenues	0	0	0	0	0	0	0	0
1801	64.25	Plant Acquisition	646,366	3,555	170	3,725	0	0	0	0
1803	64.26	Capital Projects	0	0	0	0	0	0	0	0
1911	64.27	General Insurance & Bonds	112,315	618	29	647	0	0	0	0
1923	64.28	Flood Control	0	0	0	0	0	0	0	0
2104	64.29	Grand Jury	36,962	203	10	213	0	0	0	0
2109	64.30	Trial Court Funding	0	0	0	0	0	0	0	0
2125-08	64.31	DA-Criminal Investigation	1,100,283	6,052	289	6,341	7	3,274	163	3,438
2125-09	64.32	DA-Welfare Investigation	0	0	0	0	0	0	0	0
2125-72	64.33	Local Community Correction Acc	201,727	1,110	53	1,162	1	500	25	525
2127-00	64.34	Victim Services	466,479	2,566	122	2,688	6	2,568	128	2,696
2202	64.35	Net 5-Sheriff	96,869	533	25	558	1	448	22	470
2230	64.36	PC1202.5 Trust	510	3	0	3	0	0	0	0
2303	64.37	Delinquency Prevention Commiss'n	137	1	0	1	0	0	0	0
2403	64.38	Feburary 2017 Flood	975	5	0	6	0	0	0	0
2703	64.39	Fish & Game Propagation	2,689	15	1	15	0	0	0	0
2711	64.40	Domestic Violence Centers	0	0	0	0	0	0	0	0
2724-29	64.41	Comm Svc Planning-Riego Road	1,047,721	5,763	275	6,038	0	0	0	0
3000	64.42	Urban Area Resident St Lighting	15,003	83	4	86	0	0	0	0
4102-01	64.43	Mental Health-Admin Support	3,341,115	18,377	877	19,254	31	13,959	697	14,656
4102-02	64.44	Mental Health-Homeless Mgt	14,550	80	4	84	0	0	0	0
4102-03	64.45	Mental Health-Crisis Clinic	1,444,081	7,943	379	8,322	21	9,323	465	9,789
4102-07	64.46	Mental Health-Inpatient	3,656,261	20,111	959	21,070	44	19,526	975	20,501
4102-08	64.47	Mental Health-Managed Care	18,077	99	5	104	0	0	0	0
4102-09	64.48	Mental Health-IMD/SNF Facilities	42	0	0	0	0	0	0	0
4102-10	64.49	Mental Health-Non IMD	1,158	6	0	7	0	0	0	0
4102-12	64.50	Mental Health-Day Treatment/Adult	13,991	77	4	81	0	0	0	0
4102-13	64.51	Mental Health-Juvenile Hall/Jail	4,562	25	1	26	0	0	0	0
4102-14	64.52	Mental Health-Homeless Mentally Ill	0	0	0	0	0	0	0	0
4102-15	64.53	Mental Health-Conditional Release Prgm	172,492	949	45	994	1	448	22	470
4102-16	64.54	Mental Health-Outpatient/Adult	2,553,179	14,043	670	14,713	18	7,945	397	8,341
4102-17	64.55	Mental Health-Outpatient/Child	1,525,362	8,390	400	8,790	9	3,998	200	4,198
4102-19	64.56	Mental Health-Children's IEP Svcs	426	2	0	2	0	0	0	0
4102-20	64.57	Mental Health-Advocacy	0	0	0	0	0	0	0	0
4102-22	64.58	Mental Health-Camp Singer	144,190	793	38	831	1	448	22	470
4102-25	64.59	Mental Health-Systems of Care Children	71,901	395	19	414	0	0	0	0
4102-26	64.60	Mental Health-Sutter County BF	332,815	1,831	87	1,918	3	1,344	67	1,411
4102-29	64.61	Mental Health-Yuba County BF	323,228	1,778	85	1,863	3	1,258	63	1,321
4102-31	64.62	Mental Health-CSS/Admin Sup	43,987	242	12	253	0	0	0	0
4102-32	64.63	Mental Health-CSOC Adult Prgm	0	0	0	0	0	0	0	0
4102-34	64.64	Mental Health-Victor Community	0	0	0	0	0	0	0	0
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	120,088	661	32	692	1	448	22	470
4102-41	64.66	Mental Health-Alcohol Admin	70,517	388	19	406	0	0	0	0
4102-42	64.67	Mental Health-Prevention	159,945	880	42	922	1	448	22	470
4102-44	64.68	Mental Health-Safe & Drug Free Schls	957	5	0	6	0	0	0	0
4102-48	64.69	Mental Health-Sutter Co CW D/A	54,829	302	14	316	2	810	40	850
4102-50	64.70	Mental Health-Drug Outpatient	355,065	1,953	93	2,046	4	1,568	78	1,647
4102-51	64.71	Mental Health-OFC	243	1	0	1	0	0	0	0
4102-52	64.72	Mental Health-Drug/Outreach	0	0	0	0	0	0	0	0
4102-53	64.73	Mental Health-Drug & Alcohol Juv	710	4	0	4	0	0	0	0
4102-54	64.74	Mental Health-First Steps	537,642	2,957	141	3,098	6	2,688	134	2,823
4102-58	64.75	Mental Health-Drug Court SC	51,707	284	14	298	0	86	4	90
4102-59	64.76	Mental Health-Yuba County	9,415	52	2	54	0	0	0	0
4102-65	64.77	Mental Health-UR/QI Programs	498,674	2,743	131	2,874	5	2,034	102	2,135
Total Other Departments-1			25,492,412	140,216	6,688	146,904	207	92,786	4,632	97,418

Exhibit 3B.1 Cost Allocation, Sutter County Auditor-Controller, Year Ended June 30, 2018

Other Departments-2			Departmental Accounting				Payroll Accounting			
Dept. No.	Department Name	Alloc Base (\$ Adj Exp)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Alloc Base (# EES)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	
4102-68	64.78	Mental Health-Drug Medi-Cal	0	0	0	0	0	0	0	
4102-72	64.79	Mental Health-Local Comm Corr	327,718	1,803	86	1,889	3	1,448	72	1,520
4102-80	64.80	Mental Health-SB678	26,908	148	7	155	0	190	9	199
4102-81	64.81	Mental Health-Juvenile Probation	69,284	381	18	399	1	362	18	380
4102-82	64.82	Mental Health-Forensic	282,324	1,553	74	1,627	2	1,051	52	1,104
4103-12	64.83	Health-Children & Family	89,052	490	23	513	1	483	24	507
4103-15	64.84	Health-Vital Statistics	41,566	229	11	240	0	0	0	0
4103-20	64.85	Health-CCS	484,860	2,667	127	2,794	5	2,206	110	2,316
4103-22	64.86	Health-Homeless Pilot	133,714	735	35	771	2	827	41	869
4103-26	64.87	Health-MCH	200,696	1,104	53	1,157	1	259	13	271
4103-29	64.88	Health-Foster Care	122,695	675	32	707	2	896	45	941
4103-30	64.89	Health-Nursing Admin	362,951	1,996	95	2,092	2	896	45	941
4103-31	64.90	Health-CHDP	224,974	1,237	59	1,296	2	896	45	941
4103-33	64.91	Health-CMSP Local Health Conn	66,113	364	17	381	1	431	22	452
4103-35	64.92	Health-Field Nursing	4,280	24	1	25	0	0	0	0
4103-36	64.93	Health-Bioterrorism	139,126	765	37	802	2	810	40	850
4103-37	64.94	Health-Pandemic Flu Preparedness	48,190	265	13	278	0	0	0	0
4103-38	64.95	Health-Acute Communicable Dis	354,158	1,948	93	2,041	4	1,706	85	1,791
4103-39	64.96	Health-Immunization Grant	49,554	273	13	286	0	0	0	0
4103-40	64.97	Health-WIC Nutrition	905,197	4,979	237	5,216	11	4,929	246	5,175
4103-43	64.98	Health-Homeland Security Grant	9,812	54	3	57	0	0	0	0
4103-45	64.99	Health-WIC Breast Feeding P	66,916	368	18	386	0	0	0	0
4103-49	64.100	Health-P3 Impl Mass Vacc Readins Camp	104	1	0	1	0	0	0	0
4103-50	64.101	Health-Laboratory	2,473	14	1	14	0	0	0	0
4103-51	64.102	Health-AIDS Surveillance	6,594	36	2	38	0	0	0	0
4103-53	64.103	Health-Tuberculosis	518	3	0	3	0	0	0	0
4103-54	64.104	Health-Chlamydia	1,571	9	0	9	0	0	0	0
4103-55	64.105	Health-Lead Poisoning	88,454	487	23	510	0	0	0	0
4103-56	64.106	Health-St Tuberculosis Grant	54,119	298	14	312	0	0	0	0
4103-57	64.107	Health-St. Medi-Cal Outreach	38,071	209	10	219	0	0	0	0
4103-60	64.108	Health-Health Education	105,393	580	28	607	0	0	0	0
4103-65	64.109	Health-Community Chronic Disease	52,969	291	14	305	0	0	0	0
4103-66	64.110	Health-Supp Nutritional Asst Prog Ed	292,890	1,611	77	1,688	4	1,758	88	1,846
4103-68	64.111	Health-Ebola Supplemental	513	3	0	3	0	0	0	0
4103-69	64.112	Health - Oral Care	34,635	191	9	200	0	138	7	145
4103-78	64.113	Health-Injury Prevention	35,846	197	9	207	0	0	0	0
4103-81	64.114	Health-Public Health Clinic	194,957	1,072	51	1,123	2	896	45	941
4103-98	64.115	Health - Prop 56 Tobacco Trust	147,499	811	39	850	0	0	0	0
4103-99	64.116	Health-Tobacco Control	61,247	337	16	353	2	689	34	724
4104-01	64.117	MHSA-Children's Sed Full Svc Part	274,029	1,507	72	1,579	2	931	46	977
4104-02	64.118	MHSA-Urgent Services	186,948	1,028	49	1,077	2	827	41	869
4104-03	64.119	MHSA-Transition Age Youth FSP	759,321	4,177	199	4,376	5	2,327	116	2,443
4104-04	64.120	MHSA-Adult and Older Adult FSP	336,855	1,853	88	1,941	3	1,344	67	1,411
4104-05	64.121	MHSA-Older Adult Mobile Outreach	94,122	518	25	542	1	448	22	470
4104-06	64.122	MHSA-Ethnic Outreach Services	677,842	3,728	178	3,906	5	2,327	116	2,443
4104-07	64.123	MHSA-Housing Program	876	5	0	5	0	0	0	0
4104-08	64.124	MHSA-Wellness & Recover Adult	1,055,451	5,805	277	6,082	11	4,722	236	4,958
4104-09	64.125	MHSA-Adult Urgent Services	1,306,056	7,184	343	7,526	9	3,981	199	4,180
4104-10	64.126	MHSA-Therapeutic Services	1,239,243	6,816	325	7,141	12	5,498	274	5,772
4104-12	64.127	MHSA-Community Prev Team	628,780	3,458	165	3,623	4	1,775	89	1,864
4104-14	64.128	MHSA-MHSA IT Proj	4,089	22	1	24	0	0	0	0
4104-15	64.129	MHSA-Work Educ & Training	35,275	194	9	203	0	0	0	0
4104-16	64.130	MHSA-Innovation	267,567	1,472	70	1,542	3	1,344	67	1,411
4104-17	64.131	MHSA-Administrative	191,785	1,055	50	1,105	1	431	22	452
4112	64.132	Health-County Share	0	0	0	0	0	0	0	0
4120-93	64.133	Human Services-Security & Compliance	50	0	0	0	0	0	0	0
4134-00	64.134	Jail Medical	47,731	263	13	275	2	896	45	941
4134-72	64.135	Jail Medical-LCC	108,220	595	28	624	2	758	38	796
4201	64.136	Non-County Providers	(29,016)	(160)	(8)	(167)	0	0	0	0
4400	64.137	Sutter Co Waterworks District #1	92,438	508	24	533	0	0	0	0
5101-05	64.138	Welfare-Social Workers Empy	1,092,601	6,010	287	6,296	13	5,877	293	6,170
5101-10	64.139	Welfare-Admin Support	2,992,035	16,457	785	17,242	27	12,236	611	12,847
5101-15	64.140	Welfare-Non-Welfare Admin Svcs	259,422	1,427	68	1,495	3	1,327	66	1,393
5101-20	64.141	Welfare-Social Services	3,610,939	19,861	947	20,809	34	15,424	770	16,194
5101-30	64.142	Welfare-Eligibility & Nonservices	8,182,362	45,006	2,147	47,152	105	47,238	2,358	49,596
5101-35	64.143	Welfare-Welfare Fraud	343,513	1,889	90	1,980	3	1,430	71	1,502
5101-40	64.144	Welfare-Clerical Support	1,285,091	7,068	337	7,406	21	9,496	474	9,970
5206	64.145	TANF-Foster Care	0	0	0	0	0	0	0	0
5211	64.146	Delinquent Tax Sales Trust Fund	0	0	0	0	0	0	0	0
5301	64.147	General Relief	0	0	0	0	0	0	0	0
5302	64.148	General Relief	0	0	0	0	0	0	0	0
5601	64.149	Veterans Service Officer	0	0	0	0	0	0	0	0
6201-35	64.150	Library-Literacy Prg	33,548	185	9	193	0	0	0	0
7202	64.151	Subsidy Requests Organizations	0	0	0	0	0	0	0	0
7204	64.152	Ettl Hall	4,365	24	1	25	0	0	0	0
Total Other Departments-2			30,209,480	166,162	7,926	174,087	316	141,506	7,064	148,570

Exhibit 3B.1 Cost Allocation, Sutter County Auditor-Controller, Continued

Other Departments-1			Claims Accounting				Internal Audit-County Wide			
			Alloc Base (# WTS)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Alloc Base (\$ Adj Exp)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)
0112	64.01	Child Supp Serv Reimb/Adjustment	328	2,667	130	2,798	2,753,442	2,497	144	2,641
0140	64.02	County Local Revenue Fund	21	171	8	179	0	0	0	0
0177	64.03	CCPIF SB 678	1	8	0	9	0	0	0	0
0184	64.04	Sheriff Inmate Welfare	241	1,960	96	2,056	368,462	334	19	353
0241	64.05	Public Safety Realignment 2011	3	24	1	26	0	0	0	0
0252	64.06	Emergency Medical Service	7	57	3	60	41,148	37	2	39
0253	64.07	RLF CDBG Housing Rehabilitation	0	0	0	0	0	0	0	0
0273	64.08	Local Innovation	0	0	0	0	0	0	0	0
0284	64.09	CDBG Housing Rehab 04-STB	0	0	0	0	0	0	0	0
0289	64.10	EDBG PI Fund	13	106	5	111	12,081	11	1	12
0301	64.11	County Service Area G	7	57	3	60	0	0	0	0
0305	64.12	County Service Area F	1,451	11,799	577	12,376	2,725,680	2,472	143	2,614
0309	64.13	County Service Area C	174	1,415	69	1,484	61,163	55	3	59
0311	64.14	County Service Area D	209	1,699	83	1,783	122,802	111	6	118
0320	64.15	Sutter County Water Agency	8	65	3	68	52	0	0	0
0321	64.16	Lo Canal Operations & Maintenance	4	33	2	34	11,326	10	1	11
0326	64.17	County Water Zone #4	0	0	0	0	2	0	0	0
0327	64.18	County Water Zone #5	0	0	0	0	3	0	0	0
0329	64.19	County Water Zone #7	0	0	0	0	1	0	0	0
0330	64.20	County Water Zone #8	0	0	0	0	1	0	0	0
0340	64.21	Co Consolid St Lighting District	12	98	5	102	44,146	40	2	42
0395	64.22	Rio Ramaza Comm. Serv District	20	163	8	171	12,228	11	1	12
1103	64.23	Non-Departmental Expense	427	3,472	170	3,642	90,631	82	5	87
1209	64.24	General Revenues	4	33	2	34	0	0	0	0
1801	64.25	Plant Acquisition	146	1,187	58	1,245	646,366	586	34	620
1803	64.26	Capital Projects	9	73	4	77	0	0	0	0
1911	64.27	General Insurance & Bonds	2	16	1	17	112,315	102	6	108
1923	64.28	Flood Control	14	114	6	119	0	0	0	0
2104	64.29	Grand Jury	149	1,212	59	1,271	36,962	34	2	35
2109	64.30	Trial Court Funding	16	130	6	136	0	0	0	0
2125-08	64.31	DA-Criminal Investigation	53	431	21	452	1,100,283	998	58	1,055
2125-09	64.32	DA-Welfare Investigation	0	0	0	0	0	0	0	0
2125-72	64.33	Local Community Correction Acc	1	8	0	9	201,727	183	11	193
2127-00	64.34	Victim Services	184	1,496	73	1,569	466,479	423	24	447
2202	64.35	Net 5-Sheriff	1	8	0	9	96,869	88	5	93
2230	64.36	PC1202.5 Trust	1	8	0	9	510	0	0	0
2303	64.37	Delinquency Prevention Commiss'n	2	16	1	17	137	0	0	0
2403	64.38	Feburary 2017 Flood	0	0	0	0	975	1	0	1
2703	64.39	Fish & Game Propagation	33	268	13	281	2,689	2	0	3
2711	64.40	Domestic Violence Centers	4	33	2	34	0	0	0	0
2724-29	64.41	Comm Svc Planning-Riego Road	14	114	6	119	1,047,721	950	55	1,005
3000	64.42	Urban Area Resident St Lighting	12	98	5	102	15,003	14	1	14
4102-01	64.43	Mental Health-Admin Support	608	4,944	242	5,186	3,341,115	3,030	175	3,205
4102-02	64.44	Mental Health-Homeless Mgt	1	8	0	9	14,550	13	1	14
4102-03	64.45	Mental Health-Crisis Clinic	320	2,602	127	2,729	1,444,081	1,309	76	1,385
4102-07	64.46	Mental Health-Inpatient	858	6,977	341	7,318	3,656,261	3,315	192	3,507
4102-08	64.47	Mental Health-Managed Care	340	2,765	135	2,900	18,077	16	1	17
4102-09	64.48	Mental Health-IMD/SNF Facilities	47	382	19	401	42	0	0	0
4102-10	64.49	Mental Health-Non IMD	9	73	4	77	1,158	1	0	1
4102-12	64.50	Mental Health-Day Treatment/Adult	20	163	8	171	13,991	13	1	13
4102-13	64.51	Mental Health-Juvenile Hall/Jail	0	0	0	0	4,562	4	0	4
4102-14	64.52	Mental Health-Homeless Mentally Ill	25	203	10	213	0	0	0	0
4102-15	64.53	Mental Health-Conditional Release Prgrm	256	2,082	102	2,183	172,492	156	9	165
4102-16	64.54	Mental Health-Outpatient/Adult	458	3,724	182	3,906	2,553,179	2,315	134	2,449
4102-17	64.55	Mental Health-Outpatient/Child	552	4,489	219	4,708	1,525,362	1,383	80	1,463
4102-19	64.56	Mental Health-Children's IEP Svcs	0	0	0	0	426	0	0	0
4102-20	64.57	Mental Health-Advocacy	35	285	14	299	0	0	0	0
4102-22	64.58	Mental Health-Camp Singer	14	114	6	119	144,190	131	8	138
4102-25	64.59	Mental Health-Systems of Care Children	0	0	0	0	71,901	65	4	69
4102-26	64.60	Mental Health-Sutter County BF	12	98	5	102	332,815	302	17	319
4102-29	64.61	Mental Health-Yuba County BF	45	366	18	384	323,228	293	17	310
4102-31	64.62	Mental Health-CSS/Admin Sup	202	1,643	80	1,723	43,987	40	2	42
4102-32	64.63	Mental Health-CSOC Adult Prgrm	62	504	25	529	0	0	0	0
4102-34	64.64	Mental Health-Victor Community	21	171	8	179	0	0	0	0
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	216	1,756	86	1,842	120,088	109	6	115
4102-41	64.66	Mental Health-Alcohol Admin	2	16	1	17	70,517	64	4	68
4102-42	64.67	Mental Health-Prevention	346	2,814	138	2,951	159,945	145	8	153
4102-44	64.68	Mental Health-Safe & Drug Free Schls	0	0	0	0	957	1	0	1
4102-48	64.69	Mental Health-Sutter Co CW D/A	7	57	3	60	54,829	50	3	53
4102-50	64.70	Mental Health-Drug Outpatient	320	2,602	127	2,729	355,065	322	19	341
4102-51	64.71	Mental Health-OFC	0	0	0	0	243	0	0	0
4102-52	64.72	Mental Health-Drug/Outreach	0	0	0	0	0	0	0	0
4102-53	64.73	Mental Health-Drug & Alcohol Juv	1	8	0	9	710	1	0	1
4102-54	64.74	Mental Health-First Steps	339	2,757	135	2,891	537,642	488	28	516
4102-58	64.75	Mental Health-Drug Court SC	21	171	8	179	51,707	47	3	50
4102-59	64.76	Mental Health-Yuba County	33	268	13	281	9,415	9	0	9
4102-65	64.77	Mental Health-UR/QI Programs	251	2,041	100	2,141	498,674	452	26	478
Total Other Departments-1			8,992	73,119	3,575	76,693	25,492,412	23,116	1,336	24,451

Exhibit 3B.1 Cost Allocation, Sutter County Auditor-Controller, Continued

Other Departments-2			Claims Accounting				Internal Audit-County Wide			
			Dept. No.	Department Name	Alloc Base (# WTS)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Alloc Base (\$ Adj Exp)	First Alloc (\$)
4102-68	64.78	Mental Health-Drug Medi-Cal	13	106	5	111	0	0	0	0
4102-72	64.79	Mental Health-Local Comm Corr	23	187	9	196	327,718	297	17	314
4102-80	64.80	Mental Health-SB678	16	130	6	136	26,908	24	1	26
4102-81	64.81	Mental Health-Juvenile Probation	4	33	2	34	69,284	63	4	66
4102-82	64.82	Mental Health-Forensic	227	1,846	90	1,936	282,324	256	15	271
4103-12	64.83	Health-Children & Family	27	220	11	230	89,052	81	5	85
4103-15	64.84	Health-Vital Statistics	1	8	0	9	41,566	38	2	40
4103-20	64.85	Health-CCS	66	537	26	563	484,860	440	25	465
4103-22	64.86	Health-Homeless Pilot	73	594	29	623	133,714	121	7	128
4103-26	64.87	Health-MCH	44	358	17	375	200,696	182	11	193
4103-29	64.88	Health-Foster Care	15	122	6	128	122,695	111	6	118
4103-30	64.89	Health-Nursing Admin	39	317	16	333	362,951	329	19	348
4103-31	64.90	Health-CHDP	22	179	9	188	224,974	204	12	216
4103-33	64.91	Health-CMSP Local Health Conn	13	106	5	111	66,113	60	3	63
4103-35	64.92	Health-Field Nursing	12	98	5	102	4,280	4	0	4
4103-36	64.93	Health-Bioterrorism	77	626	31	657	139,126	126	7	133
4103-37	64.94	Health-Pandemic Flu Preparedness	8	65	3	68	48,190	44	3	46
4103-38	64.95	Health-Acute Communicable Dis	33	268	13	281	354,158	321	19	340
4103-39	64.96	Health-Immunization Grant	8	65	3	68	49,554	45	3	48
4103-40	64.97	Health-WIC Nutrition	153	1,244	61	1,305	905,197	821	47	868
4103-43	64.98	Health-Homeland Security Grant	13	106	5	111	9,812	9	1	9
4103-45	64.99	Health-WIC Breast Feeding P	18	146	7	154	66,916	61	4	64
4103-49	64.100	Health-P3 Impl Mass Vacc Readins Camp	0	0	0	0	104	0	0	0
4103-50	64.101	Health-Laboratory	60	488	24	512	2,473	2	0	2
4103-51	64.102	Health-AIDS Surveillance	0	0	0	0	6,594	6	0	6
4103-53	64.103	Health-Tuberculosis	0	0	0	0	518	0	0	0
4103-54	64.104	Health-Chlamydia	7	57	3	60	1,571	1	0	2
4103-55	64.105	Health-Lead Poisoning	14	114	6	119	88,454	80	5	85
4103-56	64.106	Health-St Tuberculosis Grant	27	220	11	230	54,119	49	3	52
4103-57	64.107	Health-St. Medi-Cal Outreach	13	106	5	111	38,071	35	2	37
4103-60	64.108	Health-Health Education	32	260	13	273	105,393	96	6	101
4103-65	64.109	Health-Community Chronic Disease	0	0	0	0	52,969	48	3	51
4103-66	64.110	Health-Supp Nutritional Asst Prog Ed	133	1,081	53	1,134	292,890	266	15	281
4103-68	64.111	Health-Ebola Supplemental	0	0	0	0	513	0	0	0
4103-69	64.112	Health - Oral Care	18	146	7	154	34,635	31	2	33
4103-78	64.113	Health-Injury Prevention	6	49	2	51	35,846	33	2	34
4103-81	64.114	Health-Public Health Clinic	42	342	17	358	194,957	177	10	187
4103-98	64.115	Health - Prop 56 Tobacco Trust	60	488	24	512	147,499	134	8	141
4103-99	64.116	Health-Tobacco Control	53	431	21	452	61,247	56	3	59
4104-01	64.117	MHSA-Children's Sed Full Svc Part	318	2,586	126	2,712	274,029	248	14	263
4104-02	64.118	MHSA-Urgent Services	208	1,691	83	1,774	186,948	170	10	179
4104-03	64.119	MHSA-Transition Age Youth FSP	518	4,212	206	4,418	759,321	689	40	728
4104-04	64.120	MHSA-Adult and Older Adult FSP	247	2,008	98	2,107	336,855	305	18	323
4104-05	64.121	MHSA-Older Adult Mobile Outreach	216	1,756	86	1,842	94,122	85	5	90
4104-06	64.122	MHSA-Ethnic Outreach Services	405	3,293	161	3,454	677,842	615	36	650
4104-07	64.123	MHSA-Housing Program	2	16	1	17	876	1	0	1
4104-08	64.124	MHSA-Wellness & Recover Adult	432	3,513	172	3,685	1,055,451	957	55	1,012
4104-09	64.125	MHSA-Adult Urgent Services	244	1,984	97	2,081	1,306,056	1,184	68	1,253
4104-10	64.126	MHSA-Therapeutic Services	436	3,545	173	3,719	1,239,243	1,124	65	1,189
4104-12	64.127	MHSA-Community Prev Team	540	4,391	215	4,606	628,780	570	33	603
4104-14	64.128	MHSA-MHSA IT Proj	43	350	17	367	4,089	4	0	4
4104-15	64.129	MHSA-Work Educ & Training	3	24	1	26	35,275	32	2	34
4104-16	64.130	MHSA-Innovation	190	1,545	76	1,621	267,567	243	14	257
4104-17	64.131	MHSA-Administrative	202	1,643	80	1,723	191,785	174	10	184
4112	64.132	Health-County Share	0	0	0	0	0	0	0	0
4120-93	64.133	Human Services-Security & Compliance	0	0	0	0	50	0	0	0
4134-00	64.134	Jail Medical	57	463	23	486	47,731	43	3	46
4134-72	64.135	Jail Medical-LCC	15	122	6	128	108,220	98	6	104
4201	64.136	Non-County Providers	0	0	0	0	(29,016)	(26)	(2)	(28)
4400	64.137	Sutter Co Waterworks District #1	202	1,643	80	1,723	92,438	84	5	89
5101-05	64.138	Welfare-Social Workers Empy	4	33	2	34	1,092,601	991	57	1,048
5101-10	64.139	Welfare-Admin Support	27	220	11	230	2,992,035	2,713	157	2,870
5101-15	64.140	Welfare-Non-Welfare Admin Svcs	2	16	1	17	259,422	235	14	249
5101-20	64.141	Welfare-Social Services	103	838	41	878	3,610,939	3,274	189	3,463
5101-30	64.142	Welfare-Eligibility & Nonservices	201	1,634	80	1,714	8,182,362	7,419	429	7,848
5101-35	64.143	Welfare-Welfare Fraud	5	41	2	43	343,513	311	18	329
5101-40	64.144	Welfare-Clerical Support	11	89	4	94	1,285,091	1,165	67	1,233
5206	64.145	TANF-Foster Care	81	659	32	691	0	0	0	0
5211	64.146	Delinquent Tax Sales Trust Fund	7	57	3	60	0	0	0	0
5301	64.147	General Relief	0	0	0	0	0	0	0	0
5302	64.148	General Relief	0	0	0	0	0	0	0	0
5601	64.149	Veterans Service Officer	1	8	0	9	0	0	0	0
6201-35	64.150	Library-Literacy Prg	12	98	5	102	33,548	30	2	32
7202	64.151	Subsidy Requests Organizations	0	0	0	0	0	0	0	0
7204	64.152	Ettl Hall	45	366	18	384	4,365	4	0	4
Total Other Departments-2			6,147	49,984	2,444	52,428	30,209,480	27,393	1,583	28,976

Exhibit 3B.1 Cost Allocation, Sutter County Auditor-Controller, Continued

Other Departments-1		Direct Identified			Summary
Dept. No.	Department Name	Direct Identified	Second Alloc	Sub Total	Net Total Allocated
		(\$)	(\$)	(\$)	(\$)
0112	64.01 Child Supp Serv Reimb/Adjustment	0	0	0	33,447
0140	64.02 County Local Revenue Fund	0	0	0	179
0177	64.03 CCPIF SB 678	0	0	0	9
0184	64.04 Sheriff Inmate Welfare	0	0	0	5,473
0241	64.05 Public Safety Realignment 2011	0	0	0	26
0252	64.06 Emergency Medical Service	0	0	0	336
0253	64.07 RLF CDBG Housing Rehabilitation	0	0	0	0
0273	64.08 Local Innovation	0	0	0	0
0284	64.09 CDBG Housing Rehab 04-STB	0	0	0	0
0289	64.10 EDBG PI Fund	0	0	0	192
0301	64.11 County Service Area G	0	0	0	60
0305	64.12 County Service Area F	0	0	0	38,261
0309	64.13 County Service Area C	0	0	0	1,895
0311	64.14 County Service Area D	0	0	0	2,608
0320	64.15 Sutter County Water Agency	0	0	0	69
0321	64.16 Lo Canal Operations & Maintenance	0	0	0	110
0326	64.17 County Water Zone #4	0	0	0	0
0327	64.18 County Water Zone #5	0	0	0	0
0329	64.19 County Water Zone #7	0	0	0	0
0330	64.20 County Water Zone #8	0	0	0	0
0340	64.21 Co Consolid St Lighting District	0	0	0	399
0395	64.22 Rio Ramaza Comm. Serv District	0	0	0	253
1103	64.23 Non-Departmental Expense	0	0	0	4,251
1209	64.24 General Revenues	0	0	0	34
1801	64.25 Plant Acquisition	0	0	0	5,590
1803	64.26 Capital Projects	0	0	0	77
1911	64.27 General Insurance & Bonds	0	0	0	772
1923	64.28 Flood Control	0	0	0	119
2104	64.29 Grand Jury	0	0	0	1,519
2109	64.30 Trial Court Funding	0	0	0	136
2125-08	64.31 DA-Criminal Investigation	0	0	0	11,286
2125-09	64.32 DA-Welfare Investigation	0	0	0	0
2125-72	64.33 Local Community Correction Acc	0	0	0	1,889
2127-00	64.34 Victim Services	0	0	0	7,401
2202	64.35 Net 5-Sheriff	0	0	0	1,130
2230	64.36 PC1202.5 Trust	0	0	0	12
2303	64.37 Delinquency Prevention Commiss'n	0	0	0	18
2403	64.38 Feburary 2017 Flood	0	0	0	7
2703	64.39 Fish & Game Propagation	0	0	0	300
2711	64.40 Domestic Violence Centers	0	0	0	34
2724-29	64.41 Comm Svc Planning-Riego Road	0	0	0	7,162
3000	64.42 Urban Area Resident St Lighting	0	0	0	203
4102-01	64.43 Mental Health-Admin Support	0	0	0	42,300
4102-02	64.44 Mental Health-Homeless Mgt	0	0	0	106
4102-03	64.45 Mental Health-Crisis Clinic	0	0	0	22,225
4102-07	64.46 Mental Health-Inpatient	0	0	0	52,395
4102-08	64.47 Mental Health-Managed Care	0	0	0	3,021
4102-09	64.48 Mental Health-IMD/SNF Facilities	0	0	0	401
4102-10	64.49 Mental Health-Non IMD	0	0	0	85
4102-12	64.50 Mental Health-Day Treatment/Adult	0	0	0	265
4102-13	64.51 Mental Health-Juvenile Hall/Jail	0	0	0	31
4102-14	64.52 Mental Health-Homeless Mentally Ill	0	0	0	213
4102-15	64.53 Mental Health-Conditional Release Prgm	0	0	0	3,813
4102-16	64.54 Mental Health-Outpatient/Adult	0	0	0	29,410
4102-17	64.55 Mental Health-Outpatient/Child	0	0	0	19,159
4102-19	64.56 Mental Health-Children's IEP Svcs	0	0	0	3
4102-20	64.57 Mental Health-Advocacy	0	0	0	299
4102-22	64.58 Mental Health-Camp Singer	0	0	0	1,559
4102-25	64.59 Mental Health-Systems of Care Children	0	0	0	483
4102-26	64.60 Mental Health-Sutter County BF	0	0	0	3,751
4102-29	64.61 Mental Health-Yuba County BF	0	0	0	3,877
4102-31	64.62 Mental Health-CSS/Admin Sup	0	0	0	2,019
4102-32	64.63 Mental Health-CSOC Adult Prgm	0	0	0	529
4102-34	64.64 Mental Health-Victor Community	0	0	0	179
4102-35	64.65 Mental Health-CSS/Direct/Case Svcs	0	0	0	3,120
4102-41	64.66 Mental Health-Alcohol Admin	0	0	0	491
4102-42	64.67 Mental Health-Prevention	0	0	0	4,497
4102-44	64.68 Mental Health-Safe & Drug Free Schls	0	0	0	6
4102-48	64.69 Mental Health-Sutter Co CW D/A	0	0	0	1,279
4102-50	64.70 Mental Health-Drug Outpatient	0	0	0	6,763
4102-51	64.71 Mental Health-OFC	0	0	0	2
4102-52	64.72 Mental Health-Drug/Outreach	0	0	0	0
4102-53	64.73 Mental Health-Drug & Alcohol Juv	0	0	0	13
4102-54	64.74 Mental Health-First Steps	0	0	0	9,328
4102-58	64.75 Mental Health-Drug Court SC	0	0	0	617
4102-59	64.76 Mental Health-Yuba County	0	0	0	345
4102-65	64.77 Mental Health-UR/QI Programs	0	0	0	7,628
Total Other Departments-1		0	0	0	345,467

Exhibit 3B.1 Cost Allocation, Sutter County Auditor-Controller, Continued

Other Departments-2			Direct Identified			Summary
Dept. No.	Department Name	Direct Identified (\$)	Second Alloc (\$)	Sub Total (\$)	Net Total Allocated (\$)	
4102-68	64.78 Mental Health-Drug Medi-Cal	0	0	0	111	
4102-72	64.79 Mental Health-Local Comm Corr	0	0	0	3,919	
4102-80	64.80 Mental Health-SB678	0	0	0	516	
4102-81	64.81 Mental Health-Juvenile Probation	0	0	0	880	
4102-82	64.82 Mental Health-Forensic	0	0	0	4,938	
4103-12	64.83 Health-Children & Family	0	0	0	1,336	
4103-15	64.84 Health-Vital Statistics	0	0	0	288	
4103-20	64.85 Health-CCS	0	0	0	6,138	
4103-22	64.86 Health-Homeless Pilot	0	0	0	2,390	
4103-26	64.87 Health-MCH	0	0	0	1,996	
4103-29	64.88 Health-Foster Care	0	0	0	1,894	
4103-30	64.89 Health-Nursing Admin	0	0	0	3,713	
4103-31	64.90 Health-CHDP	0	0	0	2,641	
4103-33	64.91 Health-CMSP Local Health Conn	0	0	0	1,008	
4103-35	64.92 Health-Field Nursing	0	0	0	131	
4103-36	64.93 Health-Bioterrorism	0	0	0	2,442	
4103-37	64.94 Health-Pandemic Flu Preparedness	0	0	0	392	
4103-38	64.95 Health-Acute Communicable Dis	0	0	0	4,453	
4103-39	64.96 Health-Immunization Grant	0	0	0	401	
4103-40	64.97 Health-WIC Nutrition	0	0	0	12,564	
4103-43	64.98 Health-Homeland Security Grant	0	0	0	177	
4103-45	64.99 Health-WIC Breast Feeding P	0	0	0	603	
4103-49	64.100 Health-P3 Impl Mass Vacc Readins Camp	0	0	0	1	
4103-50	64.101 Health-Laboratory	0	0	0	528	
4103-51	64.102 Health-AIDS Surveillance	0	0	0	44	
4103-53	64.103 Health-Tuberculosis	0	0	0	3	
4103-54	64.104 Health-Chlamydia	0	0	0	70	
4103-55	64.105 Health-Lead Poisoning	0	0	0	714	
4103-56	64.106 Health-St Tuberculosis Grant	0	0	0	594	
4103-57	64.107 Health-St. Medi-Cal Outreach	0	0	0	367	
4103-60	64.108 Health-Health Education	0	0	0	981	
4103-65	64.109 Health-Community Chronic Disease	0	0	0	356	
4103-66	64.110 Health-Supp Nutritional Asst Prog Ed	0	0	0	4,949	
4103-68	64.111 Health-Ebola Supplemental	0	0	0	3	
4103-69	64.112 Health - Oral Care	0	0	0	531	
4103-78	64.113 Health-Injury Prevention	0	0	0	292	
4103-81	64.114 Health-Public Health Clinic	0	0	0	2,610	
4103-98	64.115 Health - Prop 56 Tobacco Trust	0	0	0	1,503	
4103-99	64.116 Health-Tobacco Control	0	0	0	1,587	
4104-01	64.117 MHSA-Children's Sed Full Svc Part	0	0	0	5,531	
4104-02	64.118 MHSA-Urgent Services	0	0	0	3,899	
4104-03	64.119 MHSA-Transition Age Youth FSP	0	0	0	11,965	
4104-04	64.120 MHSA-Adult and Older Adult FSP	0	0	0	5,782	
4104-05	64.121 MHSA-Older Adult Mobile Outreach	0	0	0	2,945	
4104-06	64.122 MHSA-Ethnic Outreach Services	0	0	0	10,453	
4104-07	64.123 MHSA-Housing Program	0	0	0	23	
4104-08	64.124 MHSA-Wellness & Recover Adult	0	0	0	15,737	
4104-09	64.125 MHSA-Adult Urgent Services	0	0	0	15,040	
4104-10	64.126 MHSA-Therapeutic Services	0	0	0	17,821	
4104-12	64.127 MHSA-Community Prev Team	0	0	0	10,696	
4104-14	64.128 MHSA-MHSA IT Proj	0	0	0	394	
4104-15	64.129 MHSA-Work Educ & Training	0	0	0	263	
4104-16	64.130 MHSA-Innovation	0	0	0	4,830	
4104-17	64.131 MHSA-Administrative	0	0	0	3,464	
4112	64.132 Health-County Share	0	0	0	0	
4120-93	64.133 Human Services-Security & Compliance	0	0	0	0	
4134-00	64.134 Jail Medical	0	0	0	1,748	
4134-72	64.135 Jail Medical-LCC	0	0	0	1,652	
4201	64.136 Non-County Providers	0	0	0	(195)	
4400	64.137 Sutter Co Waterworks District #1	0	0	0	2,344	
5101-05	64.138 Welfare-Social Workers Empy	0	0	0	13,548	
5101-10	64.139 Welfare-Admin Support	0	0	0	33,189	
5101-15	64.140 Welfare-Non-Welfare Admin Svcs	0	0	0	3,154	
5101-20	64.141 Welfare-Social Services	0	0	0	41,345	
5101-30	64.142 Welfare-Eligibility & Nonservices	0	0	0	106,311	
5101-35	64.143 Welfare-Welfare Fraud	0	0	0	3,853	
5101-40	64.144 Welfare-Clerical Support	0	0	0	18,702	
5206	64.145 TANF-Foster Care	0	0	0	691	
5211	64.146 Delinquent Tax Sales Trust Fund	0	0	0	60	
5301	64.147 General Relief	0	0	0	0	
5302	64.148 General Relief	0	0	0	0	
5601	64.149 Veterans Service Officer	0	0	0	9	
6201-35	64.150 Library-Literacy Prg	0	0	0	328	
7202	64.151 Subsidy Requests Organizations	0	0	0	0	
7204	64.152 Ettl Hall	0	0	0	413	
Total Other Departments-2		0	0	0	404,061	

Exhibit 3B.2 Cost Allocation, Sutter County Auditor-Controller, Year Ended June 30, 2018

Non County Agencies			Departmental Accounting				Payroll Accounting			
			Alloc Base (\$ Adj Exp)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Alloc Base (# EES)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)
Fund No.	Fund Name									
5100	65.01 Children/Family Comm.	351,584	1,934	92	2,026	4	1,775	89	1,864	
5116	65.02 DNA ID Prop 69 State	0	0	0	0	0	0	0	0	
5121	65.03 Redevelopment Prop Tax Tr	0	0	0	0	0	0	0	0	
5125	65.04 ERAF 04/05	0	0	0	0	0	0	0	0	
5128	65.05 Live Oak Redevelopment Agency	0	0	0	0	0	0	0	0	
5193	65.06 Highland EST Improv Redemption	0	0	0	0	0	0	0	0	
5203	65.07 Agency Collections Payable	0	0	0	0	0	0	0	0	
5209	65.08 Aid for Adoption	0	0	0	0	0	0	0	0	
5212	65.09 Local Transportation Tax	0	0	0	0	0	0	0	0	
5215	65.10 Tax Collector's Trust	0	0	0	0	0	0	0	0	
5218	65.11 Taxes	0	0	0	0	0	0	0	0	
5219	65.12 In Lieu Tax Trust	0	0	0	0	0	0	0	0	
5240	65.13 City of Live Oak	0	0	0	0	0	0	0	0	
5241	65.14 City of Yuba City	0	0	0	0	0	0	0	0	
5262	65.15 Sutter-Butte Flood Control	0	0	0	0	0	0	0	0	
5263	65.16 Sac Area Flood Control	0	0	0	0	0	0	0	0	
5265	65.17 FRAQMD	0	0	0	0	0	0	0	0	
5267	65.18 Statewide Comm Infrastructure	0	0	0	0	0	0	0	0	
5277	65.19 Narco	0	0	0	0	0	0	0	0	
5280	65.20 Regional Waste Management	0	0	0	0	0	0	0	0	
6401	65.21 Fairview Cemetery	26,317	145	7	152	1	448	22	470	
6402	65.22 Live Oak Cemetery	204,486	1,125	54	1,178	3	1,413	71	1,484	
6403	65.23 Meridian Cemetery Trust	0	0	0	0	0	0	0	0	
6404	65.24 Nicolaus Cemetery	18,672	103	5	108	0	0	0	0	
6405	65.25 Pleasant Grove Cemetery	5,027	28	1	29	0	0	0	0	
6406	65.26 Sutter Cemetery	1,126,254	6,195	295	6,490	13	5,756	287	6,043	
6415	65.27 Gilsizer County Drainage	206,357	1,135	54	1,189	2	965	48	1,013	
6416	65.28 Live Oak Cemetery Specl Assess	18,120	100	5	104	0	0	0	0	
6419	65.29 Meridian Fire District	0	0	0	0	0	0	0	0	
6420	65.30 Sutter Basin Fire	36,309	200	10	209	0	0	0	0	
6424	65.31 Levee Disrt #1-Feather River	19,427	107	5	112	0	0	0	0	
6426	65.32 Levee District #1	425,383	2,340	112	2,451	2	1,103	55	1,158	
6427	65.33 Levee District #9	101,673	559	27	586	0	0	0	0	
6428	65.34 Maintenance Area #3	0	0	0	0	0	0	0	0	
6429	65.35 Maintenance Area #7 Zone 2	0	0	0	0	0	0	0	0	
6430	65.36 Maintenance Area #7 Zone 3	0	0	0	0	0	0	0	0	
6431	65.37 Maintenance Area #7 Zone 4	0	0	0	0	0	0	0	0	
6434	65.38 Bear River Levee Maintenance	0	0	0	0	0	0	0	0	
6435	65.39 Colusa Mosquito Abatement	0	0	0	0	0	0	0	0	
6436	65.40 S-Y Mosquito & Vector Control	2,724,954	14,988	715	15,703	0	0	0	0	
6437	65.41 Maintenance Area #16 Zone 1	0	0	0	0	0	0	0	0	
6438	65.42 Maintenance Area #16 Zone 2	0	0	0	0	0	0	0	0	
6439	65.43 Maintenance Area #16 Zone 3	0	0	0	0	0	0	0	0	
6440	65.44 Maintenance Area #16 Zone 4	0	0	0	0	0	0	0	0	
6449	65.45 Reclamation District #1000	0	0	0	0	0	0	0	0	
6451	65.46 Reclamation District #70	0	0	0	0	0	0	0	0	
6452	65.47 Reclamation District #777	0	0	0	0	0	0	0	0	
6453	65.48 Reclamation District #817	0	0	0	0	0	0	0	0	
6455	65.49 Reclamation District #1001	0	0	0	0	0	0	0	0	
6458	65.50 Reclamation District #2054	0	0	0	0	0	0	0	0	
6459	65.51 Reclamation District #2056	0	0	0	0	0	0	0	0	
6460	65.52 Reclamation District #2103	0	0	0	0	0	0	0	0	
6461	65.53 Reclamation District #1500	0	0	0	0	0	0	0	0	
6462	65.54 Reclamation District #1660	0	0	0	0	0	0	0	0	
6470	65.55 Sutter County Resource Conservtn	135,071	743	35	778	2	707	35	742	
6471	65.56 LAFCO	185,931	1,023	49	1,071	0	0	0	0	
6480	65.57 Butte Water District	0	0	0	0	0	0	0	0	
6481	65.58 Feather Water District	0	0	0	0	0	0	0	0	
6484	65.59 SCSD-90 Series A-Imprv Redemptn	29,016	160	8	167	0	0	0	0	
6489	65.60 CA First Sutter	0	0	0	0	0	0	0	0	
6490	65.61 CA Enterp Dev Auth Comm Pace	0	0	0	0	0	0	0	0	
6491	65.62 California Hero Program	0	0	0	0	0	0	0	0	
7562	65.63 Woodland Unified	0	0	0	0	0	0	0	0	
7565	65.64 Sutter Co Schools	0	0	0	0	0	0	0	0	
7577	65.65 Yuba Community College	0	0	0	0	0	0	0	0	
7601	65.66 E Nicolaus High 2000 Debt	0	0	0	0	0	0	0	0	
7602	65.67 Woodland Unified Debt Ser	0	0	0	0	0	0	0	0	
7607	65.68 Sutter High 2008 Bond Deb	0	0	0	0	0	0	0	0	
7651	65.69 YC#99-1 Series C Bonds Db	0	0	0	0	0	0	0	0	
7652	65.70 YC 2004-1 Meas K Bonds Deb	0	0	0	0	0	0	0	0	
7654	65.71 Franklin Elem 2006 DBT Ser	0	0	0	0	0	0	0	0	
7655	65.72 Yuba Comm. College Distr DS-A	0	0	0	0	0	0	0	0	
7656	65.73 Yuba Comm. College Distr DS-B	0	0	0	0	0	0	0	0	
7657	65.74 Yuba Comm College Distrb	0	0	0	0	0	0	0	0	
7661	65.75 LO#04-1 Series A Bonds Db	0	0	0	0	0	0	0	0	
7663	65.76 East Nicolaus H 2014 Debt Svc	0	0	0	0	0	0	0	0	
NVBH	65.77 North Valley Beh Health	0	0	0	0	0	0	0	0	
Total Non County Agencies		5,614,584	30,882	1,473	32,355	27	12,167	607	12,774	

Exhibit 3B.2 Cost Allocation, Sutter County Auditor-Controller, Continued

Non County Agencies			Claims Accounting				Direct Identified			Summary
Fund No.	Fund Name		Alloc	First	Second	Sub	Direct	Second	Sub	Net Total
			Base	Alloc	Alloc	Total	Identified	Alloc	Total	Allocated
		(# WTS)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
5100	65.01	Children/Family Comm.	418	3,399	166	3,565	0	0	0	7,455
5116	65.02	DNA ID Prop 69 State	4	33	2	34	0	0	0	34
5121	65.03	Redevelopment Prop Tax Tr	3	24	1	26	0	0	0	26
5125	65.04	ERAF 04/05	0	0	0	0	0	0	0	0
5128	65.05	Live Oak Redevelopment Agency	0	0	0	0	0	0	0	0
5193	65.06	Highland EST Improv Redemption	0	0	0	0	0	0	0	0
5203	65.07	Agency Collections Payable	57	463	23	486	0	0	0	486
5209	65.08	Aid for Adoption	0	0	0	0	0	0	0	0
5212	65.09	Local Transportation Tax	20	163	8	171	0	0	0	171
5215	65.10	Tax Collector's Trust	276	2,244	110	2,354	0	0	0	2,354
5218	65.11	Taxes	160	1,301	64	1,365	0	0	0	1,365
5219	65.12	In Lieu Tax Trust	2	16	1	17	0	0	0	17
5240	65.13	City of Live Oak	27	220	11	230	0	0	0	230
5241	65.14	City of Yuba City	27	220	11	230	0	0	0	230
5262	65.15	Sutter-Butte Flood Control	3	24	1	26	0	0	0	26
5263	65.16	Sac Area Flood Control	3	24	1	26	0	0	0	26
5265	65.17	FRAQMD	4	33	2	34	0	0	0	34
5267	65.18	Statewide Comm Infrastructure	2	16	1	17	0	0	0	17
5277	65.19	Narco	0	0	0	0	0	0	0	0
5280	65.20	Regional Waste Management	0	0	0	0	0	0	0	0
6401	65.21	Fairview Cemetery	77	626	31	657	0	0	0	1,279
6402	65.22	Live Oak Cemetery	218	1,773	87	1,859	0	0	0	4,521
6403	65.23	Meridian Cemetery Trust	0	0	0	0	0	0	0	0
6404	65.24	Nicolaus Cemetery	32	260	13	273	0	0	0	381
6405	65.25	Pleasant Grove Cemetery	45	366	18	384	0	0	0	413
6406	65.26	Sutter Cemetery	685	5,570	272	5,842	0	0	0	18,376
6415	65.27	Gilsizer County Drainage	264	2,147	105	2,252	0	0	0	4,454
6416	65.28	Live Oak Cemetery Spec Assess	42	342	17	358	0	0	0	463
6419	65.29	Meridian Fire District	5	41	2	43	0	0	0	43
6420	65.30	Sutter Basin Fire	129	1,049	51	1,100	0	0	0	1,309
6424	65.31	Levee Dist #1-Feather River	41	333	16	350	0	0	0	462
6426	65.32	Levee District #1	287	2,334	114	2,448	0	0	0	6,057
6427	65.33	Levee District #9	91	740	36	776	0	0	0	1,362
6428	65.34	Maintenance Area #3	3	24	1	26	0	0	0	26
6429	65.35	Maintenance Area #7 Zone 2	2	16	1	17	0	0	0	17
6430	65.36	Maintenance Area #7 Zone 3	3	24	1	26	0	0	0	26
6431	65.37	Maintenance Area #7 Zone 4	3	24	1	26	0	0	0	26
6434	65.38	Bear River Levee Maintenance	1	8	0	9	0	0	0	9
6435	65.39	Colusa Mosquito Abatement	3	24	1	26	0	0	0	26
6436	65.40	S-Y Mosquito & Vector Control	963	7,831	383	8,213	0	0	0	23,916
6437	65.41	Maintenance Area #16 Zone 1	3	24	1	26	0	0	0	26
6438	65.42	Maintenance Area #16 Zone 2	3	24	1	26	0	0	0	26
6439	65.43	Maintenance Area #16 Zone 3	3	24	1	26	0	0	0	26
6440	65.44	Maintenance Area #16 Zone 4	3	24	1	26	0	0	0	26
6449	65.45	Reclamation District #1000	3	24	1	26	0	0	0	26
6451	65.46	Reclamation District #70	20	163	8	171	0	0	0	171
6452	65.47	Reclamation District #777	3	24	1	26	0	0	0	26
6453	65.48	Reclamation District #817	3	24	1	26	0	0	0	26
6455	65.49	Reclamation District #1001	13	106	5	111	0	0	0	111
6458	65.50	Reclamation District #2054	1	8	0	9	0	0	0	9
6459	65.51	Reclamation District #2056	0	0	0	0	0	0	0	0
6460	65.52	Reclamation District #2103	0	0	0	0	0	0	0	0
6461	65.53	Reclamation District #1500	8	65	3	68	0	0	0	68
6462	65.54	Reclamation District #1660	9	73	4	77	0	0	0	77
6470	65.55	Sutter County Resource Conservtn	101	821	40	861	0	0	0	2,382
6471	65.56	LAFCO	8	65	3	68	0	0	0	1,140
6480	65.57	Butte Water District	3	24	1	26	0	0	0	26
6481	65.58	Feather Water District	3	24	1	26	0	0	0	26
6484	65.59	SCSD-90 Series A-Imprv Redemptn	2	16	1	17	0	0	0	184
6489	65.60	CA First Sutter	3	24	1	26	0	0	0	26
6490	65.61	CA Enterp Dev Auth Comm Pace	2	16	1	17	0	0	0	17
6491	65.62	California Hero Program	2	16	1	17	0	0	0	17
7562	65.63	Woodland Unified	3	24	1	26	0	0	0	26
7565	65.64	Sutter Co Schools	0	0	0	0	0	0	0	0
7577	65.65	Yuba Community College	3	24	1	26	0	0	0	26
7601	65.66	E Nicolaus High 2000 Debt	2	16	1	17	0	0	0	17
7602	65.67	Woodland Unified Debt Ser	3	24	1	26	0	0	0	26
7607	65.68	Sutter High 2008 Bond Deb	5	41	2	43	0	0	0	43
7651	65.69	YC#99-1 Series C Bonds Db	8	65	3	68	0	0	0	68
7652	65.70	YC 2004-1 Meas K Bonds Deb	5	41	2	43	0	0	0	43
7654	65.71	Franklin Elem 2006 DBT Ser	3	24	1	26	0	0	0	26
7655	65.72	Yuba Comm. College Distr DS-A	3	24	1	26	0	0	0	26
7656	65.73	Yuba Comm. College Distr DS-B	3	24	1	26	0	0	0	26
7657	65.74	Yuba Comm College Distrb	3	24	1	26	0	0	0	26
7661	65.75	LO#04-1 Series A Bonds Db	9	73	4	77	0	0	0	77
7663	65.76	East Nicolaus H 2014 Debt Svc	3	24	1	26	0	0	0	26
NVBH	65.77	North Valley Beh Health	0	0	0	0	0	0	0	0
Total Non County Agencies			4,149	33,738	1,649	35,387	0	0	0	80,516

Exhibit 3C. Cost Allocation, Sutter County Treasurer-Tax Collector, Year Ended June 30, 2018

All Departments			Treasury			
Dept. No.	Department Name	Alloc Base Avg. Daily Cash Balance	First Alloc (\$)	Second Alloc (\$)	Less Direct Billing (\$)	Net Total Allocated (\$)
1102	1. County Administrator	0	0	N/A	0	0
1201	2. Auditor-Controller	0	0	N/A	0	0
1202	3. Treasurer-Tax Collector	0	0	N/A	0	0
1205	4. General Services Department	0	0	N/A	0	0
1301	5. County Counsel	306,472	404	N/A	402	2
1401	6. Human Resources	175,662	231	N/A	182	50
1700	7. Building Maintenance	0	0	N/A	0	0
1101	8. Board of Supervisors	0	0	0	0	0
1105	9. Clerk of the Board	0	0	0	0	0
1203	10. Assessor	12,507	16	1	17	1
1204	11. Revenue Collection	1,858	2	0	2	0
1502	12. Elections	0	0	0	0	0
1600	13. Sheriff-Communications	235,437	310	26	308	29
1702	14. Water/Wastewater Facilities	0	0	0	0	0
1920	15. Engineering Services	114,030	150	13	158	5
1922	16. Water Resources	0	0	0	0	0
2103	17. Sheriff's Court Bailiffs	0	0	0	0	0
2106	18. Public Defender	0	0	0	0	0
2112	19. Consolidated Courts	(80,588)	(106)	(9)	(154)	39
2125	20. District Attorney	0	0	0	0	0
2125-01	21. DA-Criminal Division	178,065	235	20	232	23
2125-03	22. DA-Victim/Witness Assistance	0	0	0	0	0
2125-05	23. DA-Statutory Rape Vert Prosecute	0	0	0	0	0
2201	24. Sheriff-Coroner	1,019,015	1,343	114	1,203	254
2205	25. Sheriff-Boat Patrol	0	0	0	0	0
2208	26. Sheriff-Live Oak Contract	0	0	0	0	0
2301	27. Sheriff-County Jail	259,856	342	29	341	31
2302	28. Anti-Drug Abuse Enforcement	0	0	0	0	0
2304	29. Probation	1,513,018	1,994	169	1,962	201
2309	30. Bi-County Juvenile Hall	0	0	0	0	0
2401	31. Emergency Services	0	0	0	0	0
2402	32. Fire Services Administration	0	0	0	0	0
2601	33. Agricultural Commissioner	118,882	157	13	168	2
2706	34. Recorder	1,064,582	1,403	119	1,391	131
2709	35. Pub. Guardian/Conservator	0	0	0	0	0
2710	36. County Clerk	0	0	0	0	0
2721	37. Development Services	9,945	13	1	13	1
2724-24	38. Planning & Building	231,490	305	26	303	28
2724-31	39. Community Services Building Inspection	44,428	59	5	58	5
2724-32	40. Code Enforcement Svcs	0	0	0	0	0
2725	41. Environmental Health	0	0	0	0	0
2726	42. Animal Control	17,066	22	2	19	6
2727	43. CUPA	12,068	16	1	16	2
3100	44. Road	9,713,841	12,799	1,087	12,816	1,071
3200	45. County Airport	74,425	98	8	96	10
3300	46. Transportation Development	0	0	0	0	0
4102-00	47. Mental Health	(1,160,384)	(1,529)	(130)	(1,650)	(9)
4103-10	48. Health	254,054	335	28	302	61
4104-00	49. Mental Health Service Act	11,015,950	14,515	1,233	14,730	1,018
4120-00	50. Human Services Admin	102,263	135	11	133	13
4580	51. Fleet Management ISF	26,413	35	3	(132)	170
4581	52. Information Technology ISF	(76,299)	(101)	(9)	(108)	(1)
4590	53. Liability Insurance ISF	(47,816)	(63)	(5)	(66)	(2)
4591	54. Workers' Comp. Ins. ISF	(352,191)	(464)	(39)	(454)	(49)
4595	55. Employee Wellness Services	(138,469)	(182)	(16)	0	(198)
5000	56. Trial Court Agency	548,891	723	61	723	62
5101-00	57. Welfare	4,452,670	5,867	498	5,621	745
5200	58. IHSS Public Authority	551,052	726	62	727	61
6201	59. County Library	181,108	239	20	239	20
6301	60. Bi-County Farm Advisor	0	0	0	0	0
7101	61. Parks and Recreation	813,765	1,072	91	1,069	95
7201	62. Community Memorial Museum	8,988	12	1	12	1
7203	63. Vets Memorial Community Bldg	0	0	0	0	0
64.A	64. Other Departments-1	53,679,248	70,730	6,009	70,756	5,982
64.B	64. Other Departments-2	6,197,344	8,166	694	8,130	729
65.	65. Non County Agencies	155,874,934	205,386	17,449	203,074	19,762
	TOTAL (First Allocation Base)	246,953,580	325,394	N/A	322,637	30,349
	LESS: Service Dept., No. 1--7	482,134	635	N/A	584	52
	TOTAL (Second Allocation Base)	246,471,446	324,759	27,591	322,053	30,297

Exhibit 3C.1 Cost Allocation, Sutter County Treasurer-Tax Collector, Year Ended June 30, 2018

Other Departments-1			Treasury				
			Alloc Base	First	Second	Less Direct	Net Total
Dept. No.	Department Name		Avg. Daily	Alloc	Alloc	Billing	Allocated
			Cash Balance	(\$)	(\$)	(\$)	(\$)
0112	64.01	Child Supp Serv Reimb/Adjustment	367,746	485	41	474	52
0140	64.02	County Local Revenue Fund	7,221,559	9,515	808	9,443	880
0177	64.03	CCPIF SB 678	773,153	1,019	87	1,034	71
0184	64.04	Sheriff Inmate Welfare	121,148	160	14	165	8
0241	64.05	Public Safety Realignment 2011	0	0	0	0	0
0252	64.06	Emergency Medical Service	561,500	740	63	736	67
0253	64.07	RLF CDBG Housing Rehabilitation	320,564	422	36	417	41
0273	64.08	Local Innovation	45,978	61	5	59	7
0284	64.09	CDBG Housing Rehab 04-STB	100,597	133	11	132	12
0289	64.10	EDBG PI Fund	992,191	1,307	111	1,305	113
0301	64.11	County Service Area G	36,739	48	4	47	6
0305	64.12	County Service Area F	368,772	486	41	454	73
0309	64.13	County Service Area C	782,162	1,031	88	1,022	96
0311	64.14	County Service Area D	943,296	1,243	106	1,234	115
0320	64.15	Sutter County Water Agency	1,483,343	1,955	166	1,950	170
0321	64.16	Lo Canal Operations & Maintenance	188,463	248	21	244	25
0326	64.17	County Water Zone #4	308,180	406	34	405	36
0327	64.18	County Water Zone #5	728,241	960	82	957	84
0329	64.19	County Water Zone #7	267,861	353	30	352	31
0330	64.20	County Water Zone #8	22,032	29	2	29	3
0340	64.21	Co Consolid St Lighting District	1,439,865	1,897	161	1,891	168
0395	64.22	Rio Ramaza Comm. Serv District	152,353	201	17	201	17
1103	64.23	Non-Departmental Expense	8,754	12	1	11	1
1209	64.24	General Revenues	34,372,696	45,291	3,848	45,465	3,673
1801	64.25	Plant Acquisition	1,099,452	1,449	123	1,454	117
1803	64.26	Capital Projects	(11,662)	(15)	(1)	(15)	(1)
1911	64.27	General Insurance & Bonds	0	0	0	0	0
1923	64.28	Flood Control	0	0	0	0	0
2104	64.29	Grand Jury	0	0	0	0	0
2109	64.30	Trial Court Funding	0	0	0	0	0
2125-08	64.31	DA-Criminal Investigation	0	0	0	0	0
2125-09	64.32	DA-Welfare Investigation	0	0	0	0	0
2125-72	64.33	Local Community Correction Acc	0	0	0	0	0
2127-00	64.34	Victim Services	16,474	22	2	22	2
2202	64.35	Net 5-Sheriff	590,303	778	66	771	73
2230	64.36	PC1202.5 Trust	(310)	(0)	(0)	0	(0)
2303	64.37	Delinquency Prevention Commiss'n	0	0	0	0	0
2403	64.38	Feburary 2017 Flood	0	0	0	0	0
2703	64.39	Fish & Game Propagation	44,654	59	5	59	5
2711	64.40	Domestic Violence Centers	0	0	0	0	0
2724-29	64.41	Comm Svc Planning-Riego Road	0	0	0	0	0
3000	64.42	Urban Area Resident St Lighting	333,145	439	37	438	39
4102-01	64.43	Mental Health-Admin Support	0	0	0	0	0
4102-02	64.44	Mental Health-Homeless Mgt	0	0	0	0	0
4102-03	64.45	Mental Health-Crisis Clinic	0	0	0	0	0
4102-07	64.46	Mental Health-Inpatient	0	0	0	0	0
4102-08	64.47	Mental Health-Managed Care	0	0	0	0	0
4102-09	64.48	Mental Health-IMD/SNF Facilities	0	0	0	0	0
4102-10	64.49	Mental Health-Non IMD	0	0	0	0	0
4102-12	64.50	Mental Health-Day Treatment/Adult	0	0	0	0	0
4102-13	64.51	Mental Health-Juvenile Hall/Jail	0	0	0	0	0
4102-14	64.52	Mental Health-Homeless Mentally Ill	0	0	0	0	0
4102-15	64.53	Mental Health-Conditional Release Prgm	0	0	0	0	0
4102-16	64.54	Mental Health-Outpatient/Adult	0	0	0	0	0
4102-17	64.55	Mental Health-Outpatient/Child	0	0	0	0	0
4102-19	64.56	Mental Health-Children's IEP Svcs	0	0	0	0	0
4102-20	64.57	Mental Health-Advocacy	0	0	0	0	0
4102-22	64.58	Mental Health-Camp Singer	0	0	0	0	0
4102-25	64.59	Mental Health-Systems of Care Children	0	0	0	0	0
4102-26	64.60	Mental Health-Sutter County BF	0	0	0	0	0
4102-29	64.61	Mental Health-Yuba County BF	0	0	0	0	0
4102-31	64.62	Mental Health-CSS/Admin Sup	0	0	0	0	0
4102-32	64.63	Mental Health-CSOC Adult Prgm	0	0	0	0	0
4102-34	64.64	Mental Health-Victor Community	0	0	0	0	0
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	0	0	0	0	0
4102-41	64.66	Mental Health-Alcohol Admin	0	0	0	0	0
4102-42	64.67	Mental Health-Prevention	0	0	0	0	0
4102-44	64.68	Mental Health-Safe & Drug Free Schls	0	0	0	0	0
4102-48	64.69	Mental Health-Sutter Co CW D/A	0	0	0	0	0
4102-50	64.70	Mental Health-Drug Outpatient	0	0	0	0	0
4102-51	64.71	Mental Health-OFC	0	0	0	0	0
4102-52	64.72	Mental Health-Drug/Outreach	0	0	0	0	0
4102-53	64.73	Mental Health-Drug & Alcohol Juv	0	0	0	0	0
4102-54	64.74	Mental Health-First Steps	0	0	0	0	0
4102-58	64.75	Mental Health-Drug Court SC	0	0	0	0	0
4102-59	64.76	Mental Health-Yuba County	0	0	0	0	0
4102-65	64.77	Mental Health-UR/QI Programs	0	0	0	0	0
Total Other Departments-1			53,679,248	70,730	6,009	70,756	5,982

Exhibit 3C.1 Cost Allocation, Sutter County Treasurer-Tax Collector, Year Ended June 30, 2018

Other Departments-2			Treasury				
Dept. No.	Department Name	Alloc Base Avg. Daily Cash Balance	First Alloc (\$)	Second Alloc (\$)	Less Direct Billing (\$)	Net Total Allocated (\$)	
4102-68	64.78	Mental Health-Drug Medi-Cal	3,564,157	4,696	399	4,674	421
4102-72	64.79	Mental Health-Local Comm Corr	0	0	0	0	0
4102-80	64.80	Mental Health-SB678	0	0	0	0	0
4102-81	64.81	Mental Health-Juvenile Probation	0	0	0	0	0
4102-82	64.82	Mental Health-Forensic	0	0	0	0	0
4103-12	64.83	Health-Children & Family	0	0	0	0	0
4103-15	64.84	Health-Vital Statistics	0	0	0	0	0
4103-20	64.85	Health-CCS	0	0	0	0	0
4103-22	64.86	Health-Homeless Pilot	0	0	0	0	0
4103-26	64.87	Health-MCH	0	0	0	0	0
4103-29	64.88	Health-Foster Care	0	0	0	0	0
4103-30	64.89	Health-Nursing Admin	0	0	0	0	0
4103-31	64.90	Health-CHDP	0	0	0	0	0
4103-33	64.91	Health-CMSP Local Health Conn	0	0	0	0	0
4103-35	64.92	Health-Field Nursing	0	0	0	0	0
4103-36	64.93	Health-Bioterrorism	0	0	0	0	0
4103-37	64.94	Health-Pandemic Flu Preparedness	0	0	0	0	0
4103-38	64.95	Health-Acute Communicable Dis	0	0	0	0	0
4103-39	64.96	Health-Immunization Grant	0	0	0	0	0
4103-40	64.97	Health-WIC Nutrition	0	0	0	0	0
4103-43	64.98	Health-Homeland Security Grant	0	0	0	0	0
4103-45	64.99	Health-WIC Breast Feeding P	0	0	0	0	0
4103-49	64.100	Health-P3 Impl Mass Vacc Readins Camp	0	0	0	0	0
4103-50	64.101	Health-Laboratory	0	0	0	0	0
4103-51	64.102	Health-AIDS Surveillance	0	0	0	0	0
4103-53	64.103	Health-Tuberculosis	0	0	0	0	0
4103-54	64.104	Health-Chlamydia	0	0	0	0	0
4103-55	64.105	Health-Lead Poisoning	0	0	0	0	0
4103-56	64.106	Health-St Tuberculosis Grant	0	0	0	0	0
4103-57	64.107	Health-St. Medi-Cal Outreach	0	0	0	0	0
4103-60	64.108	Health-Health Education	0	0	0	0	0
4103-65	64.109	Health-Community Chronic Disease	0	0	0	0	0
4103-66	64.110	Health-Supp Nutritional Asst Prog Ed	0	0	0	0	0
4103-68	64.111	Health-Ebola Supplemental	0	0	0	0	0
4103-69	64.112	Health - Oral Care	0	0	0	0	0
4103-78	64.113	Health-Injury Prevention	0	0	0	0	0
4103-81	64.114	Health-Public Health Clinic	0	0	0	0	0
4103-98	64.115	Health - Prop 56 Tobacco Trust	0	0	0	0	0
4103-99	64.116	Health-Tobacco Control	0	0	0	0	0
4104-01	64.117	MHSA-Children's Sed Full Svc Part	0	0	0	0	0
4104-02	64.118	MHSA-Urgent Services	0	0	0	0	0
4104-03	64.119	MHSA-Transition Age Youth FSP	0	0	0	0	0
4104-04	64.120	MHSA-Adult and Older Adult FSP	0	0	0	0	0
4104-05	64.121	MHSA-Older Adult Mobile Outreach	0	0	0	0	0
4104-06	64.122	MHSA-Ethnic Outreach Services	0	0	0	0	0
4104-07	64.123	MHSA-Housing Program	1,566,045	2,063	175	2,058	180
4104-08	64.124	MHSA-Wellness & Recover Adult	0	0	0	0	0
4104-09	64.125	MHSA-Adult Urgent Services	0	0	0	0	0
4104-10	64.126	MHSA-Therapeutic Services	0	0	0	0	0
4104-12	64.127	MHSA-Community Prev Team	0	0	0	0	0
4104-14	64.128	MHSA-MHSA IT Proj	0	0	0	0	0
4104-15	64.129	MHSA-Work Educ & Training	0	0	0	0	0
4104-16	64.130	MHSA-Innovation	0	0	0	0	0
4104-17	64.131	MHSA-Administrative	0	0	0	0	0
4112	64.132	Health-County Share	0	0	0	0	0
4120-93	64.133	Human Services-Security & Compliance	0	0	0	0	0
4134-00	64.134	Jail Medical	0	0	0	0	0
4134-72	64.135	Jail Medical-LCC	0	0	0	0	0
4201	64.136	Non-County Providers	0	0	0	0	0
4400	64.137	Sutter Co Waterworks District #1	1,067,142	1,406	119	1,398	128
5101-05	64.138	Welfare-Social Workers Empy	0	0	0	0	0
5101-10	64.139	Welfare-Admin Support	0	0	0	0	0
5101-15	64.140	Welfare-Non-Welfare Admin Svcs	0	0	0	0	0
5101-20	64.141	Welfare-Social Services	0	0	0	0	0
5101-30	64.142	Welfare-Eligibility & Nonservices	0	0	0	0	0
5101-35	64.143	Welfare-Welfare Fraud	0	0	0	0	0
5101-40	64.144	Welfare-Clerical Support	0	0	0	0	0
5206	64.145	TANF-Foster Care	0	0	0	0	0
5211	64.146	Delinquent Tax Sales Trust Fund	0	0	0	0	0
5301	64.147	General Relief	0	0	0	0	0
5302	64.148	General Relief	0	0	0	0	0
5601	64.149	Veterans Service Officer	0	0	0	0	0
6201-35	64.150	Library-Literacy Prg	0	0	0	0	0
7202	64.151	Subsidy Requests Organizations	0	0	0	0	0
7204	64.152	Ettl Hall	0	0	0	0	0
Total Other Departments-2			6,197,344	8,166	694	8,130	729

Exhibit 3C.2 Cost Allocation, Sutter County Treasurer-Tax Collector, Year Ended June 30, 2018

Non County Agencies		Treasury				
Fund No.	Fund Name	Alloc Base Avg. Daily Cash Balance	First Alloc (\$)	Second Alloc (\$)	Less Direct Billing (\$)	Net Total Allocated (\$)
5100	65.01 Children/Family Comm.	2,307,695	3,041	258	3,052	247
5116	65.02 DNA ID Prop 69 State	22,959	30	3	29	4
5121	65.03 Redevelopment Prop Tax Tr	152,535	201	17	196	22
5125	65.04 ERAF 04/05	0	0	0	0	0
5128	65.05 Live Oak Redevelopment Agency	0	0	0	0	0
5193	65.06 Highland EST Improv Redemption	1,522	2	0	2	0
5203	65.07 Agency Collections Payable	75,154	99	8	50	58
5209	65.08 Aid for Adoption	0	0	0	0	0
5212	65.09 Local Transportation Tax	508,769	670	57	659	68
5215	65.10 Tax Collector's Trust	0	0	0	0	0
5218	65.11 Taxes	20,148,786	26,549	2,256	25,964	2,840
5219	65.12 In Lieu Tax Trust	0	0	0	0	0
5240	65.13 City of Live Oak	315,459	416	35	401	50
5241	65.14 City of Yuba City	697,764	919	78	860	138
5262	65.15 Sutter-Butte Flood Control	238,805	315	27	296	46
5263	65.16 Sac Area Flood Control	13,858	18	2	17	2
5265	65.17 FRAQMD	393	1	0	1	0
5267	65.18 Statewide Comm Infrastructure	2,377	3	0	3	1
5277	65.19 Narco	256,823	338	29	353	14
5280	65.20 Regional Waste Management	0	0	0	0	0
6401	65.21 Fairview Cemetery	51,099	67	6	65	8
6402	65.22 Live Oak Cemetery	873,056	1,150	98	1,141	107
6403	65.23 Meridian Cemetery Trust	6,159	8	1	8	1
6404	65.24 Nicolaus Cemetery	70,408	93	8	92	9
6405	65.25 Pleasant Grove Cemetery	136,520	180	15	178	17
6406	65.26 Sutter Cemetery	1,823,734	2,403	204	2,383	224
6415	65.27 Gilsizer County Drainage	2,950,479	3,888	330	3,858	360
6416	65.28 Live Oak Cemetery Specl Assess	0	0	0	0	0
6419	65.29 Meridian Fire District	281,661	371	32	374	29
6420	65.30 Sutter Basin Fire	191,619	252	21	247	27
6424	65.31 Levee Distr #1-Feather River	15,627	21	2	20	3
6426	65.32 Levee District #1	1,750,832	2,307	196	2,293	210
6427	65.33 Levee District #9	774,994	1,021	87	1,021	87
6428	65.34 Maintenance Area #3	8,012	11	1	10	1
6429	65.35 Maintenance Area #7 Zone 2	25	0	0	0	0
6430	65.36 Maintenance Area #7 Zone 3	234	0	0	0	0
6431	65.37 Maintenance Area #7 Zone 4	1,452	2	0	2	0
6434	65.38 Bear River Levee Maintenance	394	1	0	0	0
6435	65.39 Colusa Mosquito Abatement	1,069	1	0	1	0
6436	65.40 S-Y Mosquito & Vector Control	2,823,688	3,721	316	3,639	398
6437	65.41 Maintenance Area #16 Zone 1	606	1	0	1	0
6438	65.42 Maintenance Area #16 Zone 2	1,149	2	0	1	0
6439	65.43 Maintenance Area #16 Zone 3	485	1	0	1	0
6440	65.44 Maintenance Area #16 Zone 4	2,499	3	0	3	1
6449	65.45 Reclamation District #1000	14,941	20	2	19	3
6451	65.46 Reclamation District #70	359,524	474	40	456	58
6452	65.47 Reclamation District #777	315,470	416	35	409	42
6453	65.48 Reclamation District #817	294	0	0	0	0
6455	65.49 Reclamation District #1001	855,013	1,127	96	1,101	121
6458	65.50 Reclamation District #2054	321,460	424	36	421	39
6459	65.51 Reclamation District #2056	359,352	473	40	471	43
6460	65.52 Reclamation District #2103	615	1	0	1	0
6461	65.53 Reclamation District #1500	1,856,169	2,446	208	2,393	260
6462	65.54 Reclamation District #1660	397,781	524	45	505	64
6470	65.55 Sutter County Resource Conservtn	(629)	(1)	(0)	0	(1)
6471	65.56 LAFCO	63,261	83	7	92	(2)
6480	65.57 Butte Water District	4,553	6	1	6	1
6481	65.58 Feather Water District	37,563	49	4	47	7
6484	65.59 SCSD-90 Series A-Imprv Redemptn	596,557	786	67	782	70
6489	65.60 CA First Sutter	14,524	19	2	18	3
6490	65.61 CA Enterp Dev Auth Comm Pace	10,501	14	1	13	2
6491	65.62 California Hero Program	5,389	7	1	7	1
7562	65.63 Woodland Unified	0	0	0	0	0
7565	65.64 Sutter Co Schools	114,153,898	150,413	12,779	149,113	14,079
7577	65.65 Yuba Community College	0	0	0	0	0
7601	65.66 E Nicolaus High 2000 Debt	0	0	0	0	0
7602	65.67 Woodland Unified Debt Ser	0	0	0	0	0
7607	65.68 Sutter High 2008 Bond Deb	0	0	0	0	0
7651	65.69 YC#99-1 Series C Bonds Db	0	0	0	0	0
7652	65.70 YC 2004-1 Meas K Bonds Deb	0	0	0	0	0
7654	65.71 Franklin Elem 2006 DBT Ser	0	0	0	0	0
7655	65.72 Yuba Comm. College Distr DS-A	0	0	0	0	0
7656	65.73 Yuba Comm. College Distr DS-B	0	0	0	0	0
7657	65.74 Yuba Comm College Distrb	0	0	0	0	0
7661	65.75 LO#04-1 Series A Bonds Db	0	0	0	0	0
7663	65.76 East Nicolaus H 2014 Debt Svc	0	0	0	0	0
NVBH	65.77 North Valley Beh Health	0	0	0	0	0
Total Non County Agencies		155,874,934	205,386	17,449	203,074	19,762

Exhibit 3D. Cost Allocation, Sutter County General Services, Year Ended June 30, 2018

All Departments			Purchasing				Vehicles			
			Alloc Base (# of Purch)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Alloc Base (# of Purch)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)
1102	1.	County Administrator	11	1,752	N/A	1,752	0	0	N/A	0
1201	2.	Auditor-Controller	0	0	N/A	0	0	0	N/A	0
1202	3.	Treasurer-Tax Collector	0	0	N/A	0	0	0	N/A	0
1205	4.	General Services Department	28	4,459	N/A	4,459	0	0	N/A	0
1301	5.	County Counsel	13	2,070	N/A	2,070	0	0	N/A	0
1401	6.	Human Resources	13	2,070	N/A	2,070	0	0	N/A	0
1700	7.	Building Maintenance	160	25,479	N/A	25,479	2	154	N/A	154
1101	8.	Board of Supervisors	11	1,752	364	2,115	0	0	0	0
1105	9.	Clerk of the Board	1	159	33	192	0	0	0	0
1203	10.	Assessor	1	159	33	192	0	0	0	0
1204	11.	Revenue Collection	0	0	0	0	0	0	0	0
1502	12.	Elections	4	637	132	769	0	0	0	0
1600	13.	Sheriff-Communications	2	318	66	385	0	0	0	0
1702	14.	Water/Wastewater Facilities	0	0	0	0	0	0	0	0
1920	15.	Engineering Services	2	318	66	385	1	77	13	90
1922	16.	Water Resources	1	159	33	192	0	0	0	0
2103	17.	Sheriff's Court Bailiffs	0	0	0	0	0	0	0	0
2106	18.	Public Defender	0	0	0	0	0	0	0	0
2112	19.	Consolidated Courts	0	0	0	0	0	0	0	0
2125	20.	District Attorney	0	0	0	0	0	0	0	0
2125-01	21.	DA-Criminal Division	9	1,433	298	1,731	0	0	0	0
2125-03	22.	DA-Victim/Witness Assistance	0	0	0	0	0	0	0	0
2125-05	23.	DA-Statutory Rape Vert Prosecute	0	0	0	0	0	0	0	0
2201	24.	Sheriff-Coroner	13	2,070	430	2,500	24	1,843	312	2,156
2205	25.	Sheriff-Boat Patrol	0	0	0	0	0	0	0	0
2208	26.	Sheriff-Live Oak Contract	0	0	0	0	0	0	0	0
2301	27.	Sheriff-County Jail	32	5,096	1,058	6,154	0	0	0	0
2302	28.	Anti-Drug Abuse Enforcement	0	0	0	0	0	0	0	0
2304	29.	Probation	44	7,007	1,455	8,462	4	307	52	359
2309	30.	Bi-County Juvenile Hall	0	0	0	0	0	0	0	0
2401	31.	Emergency Services	4	637	132	769	4	307	52	359
2402	32.	Fire Services Administration	1	159	33	192	4	307	52	359
2601	33.	Agricultural Commissioner	30	4,777	992	5,769	3	230	39	269
2706	34.	Recorder	1	159	33	192	0	0	0	0
2709	35.	Pub. Guardian/Conservator	0	0	0	0	1	77	13	90
2710	36.	County Clerk	0	0	0	0	0	0	0	0
2721	37.	Development Services	0	0	0	0	1	77	13	90
2724-24	38.	Planning & Building	5	796	165	962	0	0	0	0
2724-31	39.	Community Services Building Inspection	1	159	33	192	0	0	0	0
2724-32	40.	Code Enforcement Svcs	0	0	0	0	0	0	0	0
2725	41.	Environmental Health	0	0	0	0	0	0	0	0
2726	42.	Animal Control	0	0	0	0	0	0	0	0
2727	43.	CUPA	0	0	0	0	0	0	0	0
3100	44.	Road	54	8,599	1,786	10,385	6	461	78	539
3200	45.	County Airport	0	0	0	0	0	0	0	0
3300	46.	Transportation Development	0	0	0	0	0	0	0	0
4102-00	47.	Mental Health	5	796	165	962	6	461	78	539
4103-10	48.	Health	5	796	165	962	0	0	0	0
4104-00	49.	Mental Health Service Act	2	318	66	385	3	230	39	269
4120-00	50.	Human Services Admin	16	2,548	529	3,077	0	0	0	0
4580	51.	Fleet Management ISF	30	4,777	992	5,769	0	0	0	0
4581	52.	Information Technology ISF	16	2,548	529	3,077	2	154	26	180
4590	53.	Liability Insurance ISF	1	159	33	192	0	0	0	0
4591	54.	Workers' Comp. Ins. ISF	0	0	0	0	0	0	0	0
4595	55.	Employee Wellness Services	0	0	0	0	0	0	0	0
5000	56.	Trial Court Agency	0	0	0	0	0	0	0	0
5101-00	57.	Welfare	73	11,625	2,414	14,039	1	77	13	90
5200	58.	IHSS Public Authority	2	318	66	385	0	0	0	0
6201	59.	County Library	5	796	165	962	0	0	0	0
6301	60.	Bi-County Farm Advisor	0	0	0	0	0	0	0	0
7101	61.	Parks and Recreation	13	2,070	430	2,500	0	0	0	0
7201	62.	Community Memorial Museum	1	159	33	192	0	0	0	0
7203	63.	Vets Memorial Community Bldg	2	318	66	385	0	0	0	0
	64.A	Other Departments-1	210	33,441	6,945	40,386	1	77	13	90
	64.B	Other Departments-2	245	39,014	8,103	47,117	0	0	0	0
	65.	Non County Agencies	3	478	99	577	0	0	0	0
TOTAL (First Allocation Base)			1,070	170,388	N/A	198,335	63	4,839	N/A	5,632
LESS: Service Dept., No. 1--7			225	35,829	N/A	35,829	2	154	N/A	154
TOTAL (Second Allocation Base)			845	134,559	27,947	162,506	61	4,685	794	5,479

Exhibit 3D. Cost Allocation, Sutter County General Services, Continued

All Departments			Mail Services				Printing Services			
Dept. No.	Department Name	Alloc Base (\$ Postage)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Alloc Base (\$ Print)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	
1102	1. County Administrator	68	49	N/A	49	1,651	160	N/A	160	
1201	2. Auditor-Controller	10,653	7,807	N/A	7,807	1,365	132	N/A	132	
1202	3. Treasurer-Tax Collector	2,277	1,669	N/A	1,669	2,331	226	N/A	226	
1205	4. General Services Department	64	47	N/A	47	52	5	N/A	5	
1301	5. County Counsel	1,927	1,412	N/A	1,412	392	38	N/A	38	
1401	6. Human Resources	300	220	N/A	220	1,043	101	N/A	101	
1700	7. Building Maintenance	35	26	N/A	26	73	7	N/A	7	
1101	8. Board of Supervisors	127	93	17	110	253	24	4	29	
1105	9. Clerk of the Board	528	387	70	457	0	0	0	0	
1203	10. Assessor	7,826	5,735	1,032	6,767	0	0	0	0	
1204	11. Revenue Collection	2,824	2,069	372	2,442	238	23	4	27	
1502	12. Elections	15,063	11,040	1,986	13,026	0	0	0	0	
1600	13. Sheriff-Communications	0	0	0	0	0	0	0	0	
1702	14. Water/Wastewater Facilities	0	0	0	0	0	0	0	0	
1920	15. Engineering Services	237	174	31	205	81	8	1	9	
1922	16. Water Resources	1,226	898	162	1,060	715	69	12	82	
2103	17. Sheriff's Court Bailiffs	0	0	0	0	0	0	0	0	
2106	18. Public Defender	0	0	0	0	0	0	0	0	
2112	19. Consolidated Courts	0	0	0	0	0	0	0	0	
2125	20. District Attorney	0	0	0	0	0	0	0	0	
2125-01	21. DA-Criminal Division	1,517	1,112	200	1,312	2,395	232	41	273	
2125-03	22. DA-Victim/Witness Assistance	0	0	0	0	0	0	0	0	
2125-05	23. DA-Statutory Rape Vert Prosecute	0	0	0	0	0	0	0	0	
2201	24. Sheriff-Coroner	6,393	4,685	843	5,528	6,720	651	116	767	
2205	25. Sheriff-Boat Patrol	0	0	0	0	0	0	0	0	
2208	26. Sheriff-Live Oak Contract	0	0	0	0	235	23	4	27	
2301	27. Sheriff-County Jail	653	478	86	564	18,667	1,809	322	2,131	
2302	28. Anti-Drug Abuse Enforcement	0	0	0	0	0	0	0	0	
2304	29. Probation	1,490	1,092	196	1,288	1,902	184	33	217	
2309	30. Bi-County Juvenile Hall	0	0	0	0	0	0	0	0	
2401	31. Emergency Services	59	44	8	51	358	35	6	41	
2402	32. Fire Services Administration	0	0	0	0	0	0	0	0	
2601	33. Agricultural Commissioner	2,405	1,763	317	2,080	1,089	106	19	124	
2706	34. Recorder	10,600	7,768	1,398	9,166	0	0	0	0	
2709	35. Pub. Guardian/Conservator	943	691	124	815	0	0	0	0	
2710	36. County Clerk	8,094	5,932	1,067	7,000	0	0	0	0	
2721	37. Development Services	28	20	4	24	1,001	97	17	114	
2724-24	38. Planning & Building	1,161	851	153	1,004	67	7	1	8	
2724-31	39. Community Services Building Inspection	21	15	3	18	177	17	3	20	
2724-32	40. Code Enforcement Svcs	3,689	2,704	486	3,190	2,078	201	36	237	
2725	41. Environmental Health	731	536	96	632	880	85	15	100	
2726	42. Animal Control	49	36	6	43	0	0	0	0	
2727	43. CUPA	585	429	77	506	622	60	11	71	
3100	44. Road	1,170	858	154	1,012	0	0	0	0	
3200	45. County Airport	1	1	0	1	0	0	0	0	
3300	46. Transportation Development	0	0	0	0	0	0	0	0	
4102-00	47. Mental Health	7,969	5,840	1,051	6,891	0	0	0	0	
4103-10	48. Health	4,063	2,978	536	3,514	1,019	99	18	116	
4104-00	49. Mental Health Service Act	0	0	0	0	0	0	0	0	
4120-00	50. Human Services Admin	49	36	6	42	4,478	434	77	511	
4580	51. Fleet Management ISF	50	37	7	43	165	16	3	19	
4581	52. Information Technology ISF	3	2	0	2	0	0	0	0	
4590	53. Liability Insurance ISF	0	0	0	0	0	0	0	0	
4591	54. Workers' Comp. Ins. ISF	0	0	0	0	0	0	0	0	
4595	55. Employee Wellness Services	0	0	0	0	0	0	0	0	
5000	56. Trial Court Agency	0	0	0	0	0	0	0	0	
5101-00	57. Welfare	52,966	38,818	6,984	45,802	14,925	1,446	257	1,703	
5200	58. IHSS Public Authority	0	0	0	0	1,573	152	27	180	
6201	59. County Library	1,701	1,247	224	1,471	0	0	0	0	
6301	60. Bi-County Farm Advisor	0	0	0	0	302	29	5	34	
7101	61. Parks and Recreation	5	4	1	5	1,066	103	18	122	
7201	62. Community Memorial Museum	488	357	64	422	0	0	0	0	
7203	63. Vets Memorial Community Bldg	188	138	25	162	0	0	0	0	
	64.A Other Departments-1	22,195	16,266	2,927	19,193	2,785	270	48	318	
	64.B Other Departments-2	819	600	108	708	17,188	1,665	296	1,962	
	65. Non County Agencies	161	118	21	139	346	33	6	39	
	TOTAL (First Allocation Base)	173,400	127,081	N/A	147,926	88,231	8,549	N/A	9,951	
	LESS: Service Dept., No. 1--7	15,323	11,230	N/A	11,230	6,907	669	N/A	669	
	TOTAL (Second Allocation Base)	158,077	115,851	20,844	136,695	81,324	7,880	1,402	9,282	

Exhibit 3D. Cost Allocation, Sutter County General Services, Continued

All Departments			Copier Services				Direct Identified				Summary
Dept. No.	Department Name	Alloc Base	First Alloc	Second Alloc	Sub Total	Alloc Base	First Alloc	Second Alloc	Less Direct Billings	Sub Total	Net Total Allocated
		(\$ Copier)	(\$)	(\$)	(\$)	(% Salary)	(\$)	(\$)	(\$)	(\$)	(\$)
1102	1. County Administrator	569	39	N/A	39	0.00	0	N/A	0	0	2,000
1201	2. Auditor-Controller	992	69	N/A	69	0.00	0	N/A	0	0	8,008
1202	3. Treasurer-Tax Collector	0	0	N/A	0	0.00	0	N/A	0	0	1,895
1205	4. General Services Department	1,581	109	N/A	109	0.00	0	N/A	0	0	4,620
1301	5. County Counsel	1,383	96	N/A	96	0.00	0	N/A	0	0	3,616
1401	6. Human Resources	529	37	N/A	37	0.00	0	N/A	0	0	2,428
1700	7. Building Maintenance	0	0	N/A	0	34.39	276,930	N/A	258,594	18,336	44,001
1101	8. Board of Supervisors	658	46	8	54	0.00	0	0	0	0	2,308
1105	9. Clerk of the Board	293	20	4	24	0.00	0	0	0	0	673
1203	10. Assessor	2,034	141	25	166	0.00	0	0	0	0	7,125
1204	11. Revenue Collection	246	17	3	20	0.00	0	0	0	0	2,489
1502	12. Elections	675	47	8	55	0.00	0	0	0	0	13,850
1600	13. Sheriff-Communications	182	13	2	15	0.00	0	0	0	0	399
1702	14. Water/Wastewater Facilities	0	0	0	0	0.00	0	0	0	0	0
1920	15. Engineering Services	89	6	1	7	0.00	0	0	0	0	696
1922	16. Water Resources	653	45	8	53	0.00	0	0	0	0	1,387
2103	17. Sheriff's Court Bailiffs	0	0	0	0	0.00	0	0	0	0	0
2106	18. Public Defender	0	0	0	0	0.00	0	0	0	0	0
2112	19. Consolidated Courts	278	19	3	23	0.00	0	0	0	0	23
2125	20. District Attorney	0	0	0	0	0.00	0	0	0	0	0
2125-01	21. DA-Criminal Division	2,219	153	27	181	0.00	0	0	0	0	3,497
2125-03	22. DA-Victim/Witness Assistance	0	0	0	0	0.00	0	0	0	0	0
2125-05	23. DA-Statutory Rape Vert Prosecute	0	0	0	0	0.00	0	0	0	0	0
2201	24. Sheriff-Coroner	2,085	144	26	170	0.00	0	0	0	0	11,121
2205	25. Sheriff-Boat Patrol	0	0	0	0	0.00	0	0	0	0	0
2208	26. Sheriff-Live Oak Contract	0	0	0	0	0.00	0	0	0	0	27
2301	27. Sheriff-County Jail	2,818	195	35	230	0.00	0	0	0	0	9,079
2302	28. Anti-Drug Abuse Enforcement	0	0	0	0	0.00	0	0	0	0	0
2304	29. Probation	2,120	147	26	173	0.00	0	0	0	0	10,499
2309	30. Bi-County Juvenile Hall	0	0	0	0	0.00	0	0	0	0	0
2401	31. Emergency Services	0	0	0	0	0.00	0	0	0	0	1,221
2402	32. Fire Services Administration	0	0	0	0	0.00	0	0	0	0	552
2601	33. Agricultural Commissioner	1,012	70	12	82	0.00	0	0	0	0	8,325
2706	34. Recorder	473	33	6	39	0.00	0	0	0	0	9,397
2709	35. Pub. Guardian/Conservator	0	0	0	0	0.00	0	0	0	0	905
2710	36. County Clerk	0	0	0	0	0.00	0	0	0	0	7,000
2721	37. Development Services	653	45	8	53	0.00	0	0	0	0	281
2724-24	38. Planning & Building	1,401	97	17	114	0.00	0	0	0	0	2,088
2724-31	39. Community Services Building Inspection	1,359	94	17	111	0.00	0	0	0	0	341
2724-32	40. Code Enforcement Svcs	0	0	0	0	0.00	0	0	0	0	3,427
2725	41. Environmental Health	1,359	94	17	111	0.00	0	0	0	0	843
2726	42. Animal Control	0	0	0	0	0.00	0	0	0	0	43
2727	43. CUPA	0	0	0	0	0.00	0	0	0	0	577
3100	44. Road	73	5	1	6	0.00	0	0	0	0	11,942
3200	45. County Airport	0	0	0	0	0.00	0	0	0	0	1
3300	46. Transportation Development	0	0	0	0	0.00	0	0	0	0	0
4102-00	47. Mental Health	0	0	0	0	0.00	0	0	0	0	8,392
4103-10	48. Health	1,335	92	16	109	0.00	0	0	0	0	4,700
4104-00	49. Mental Health Service Act	0	0	0	0	0.00	0	0	0	0	654
4120-00	50. Human Services Admin	1,077	74	13	88	0.00	0	0	0	0	3,718
4580	51. Fleet Management ISF	65	5	1	5	17.70	142,565	35,641	132,169	46,038	51,874
4581	52. Information Technology ISF	1,118	77	14	91	37.32	300,488	75,121	268,007	107,602	110,952
4590	53. Liability Insurance ISF	0	0	0	0	0.00	0	0	0	0	192
4591	54. Workers' Comp. Ins. ISF	132	9	2	11	0.00	0	0	0	0	11
4595	55. Employee Wellness Services	0	0	0	0	0.00	0	0	0	0	0
5000	56. Trial Court Agency	0	0	0	0	0.00	0	0	0	0	0
5101-00	57. Welfare	12,153	840	150	990	0.00	0	0	0	0	62,624
5200	58. IHSS Public Authority	408	28	5	33	0.00	0	0	0	0	597
6201	59. County Library	1,740	120	21	142	0.00	0	0	0	0	2,574
6301	60. Bi-County Farm Advisor	7,603	526	94	619	0.33	2,673	668	0	3,341	3,995
7101	61. Parks and Recreation	0	0	0	0	1.64	13,235	3,309	12,275	4,269	6,895
7201	62. Community Memorial Museum	146	10	2	12	0.00	0	0	0	0	626
7203	63. Vets Memorial Community Bldg	0	0	0	0	5.32	42,833	10,708	34,505	19,037	19,584
64.A	Other Departments-1	8,529	590	105	695	1.39	11,222	2,805	0	14,028	74,709
64.B	Other Departments-2	2,839	196	35	231	1.90	15,299	3,825	11,731	7,393	57,411
65.	Non County Agencies	759	52	9	62	0.00	0	0	0	0	817
TOTAL (First Allocation Base)		63,638	4,401	N/A	5,123	100.00	805,245	N/A	717,280	220,042	587,009
LESS: Service Dept., No. 1--7		5,055	350	N/A	350	34.39	276,930	N/A	258,594	18,336	66,568
TOTAL (Second Allocation Base)		58,583	4,051	722	4,773	65.61	528,315	132,078	458,686	201,706	520,441

Exhibit 3D.1 Cost Allocation, Sutter County General Services, Year Ended June 30, 2018

Other Departments-1		Purchasing				Vehicles			
		Alloc Base	First Alloc	Second Alloc	Sub Total	Alloc Base	First Alloc	Second Alloc	Sub Total
Dept. No.	Department Name	(# of Purch)	(\$)	(\$)	(\$)	(# of Purch)	(\$)	(\$)	(\$)
0112	64.01 Child Supp Serv Reimb/Adjustment	1	159	33	192	0	0	0	0
0140	64.02 County Local Revenue Fund	0	0	0	0	0	0	0	0
0177	64.03 CCPIF SB 678	0	0	0	0	0	0	0	0
0184	64.04 Sheriff Inmate Welfare	2	318	66	385	0	0	0	0
0241	64.05 Public Safety Realignment 2011	0	0	0	0	0	0	0	0
0252	64.06 Emergency Medical Service	0	0	0	0	0	0	0	0
0253	64.07 RLF CDBG Housing Rehabilitation	0	0	0	0	0	0	0	0
0273	64.08 Local Innovation	0	0	0	0	0	0	0	0
0284	64.09 CDBG Housing Rehab 04-STB	0	0	0	0	0	0	0	0
0289	64.10 EDBG PI Fund	0	0	0	0	0	0	0	0
0301	64.11 County Service Area G	0	0	0	0	0	0	0	0
0305	64.12 County Service Area F	24	3,822	794	4,616	0	0	0	0
0309	64.13 County Service Area C	3	478	99	577	0	0	0	0
0311	64.14 County Service Area D	2	318	66	385	1	77	13	90
0320	64.15 Sutter County Water Agency	0	0	0	0	0	0	0	0
0321	64.16 Lo Canal Operations & Maintenance	2	318	66	385	0	0	0	0
0326	64.17 County Water Zone #4	0	0	0	0	0	0	0	0
0327	64.18 County Water Zone #5	0	0	0	0	0	0	0	0
0329	64.19 County Water Zone #7	0	0	0	0	0	0	0	0
0330	64.20 County Water Zone #8	0	0	0	0	0	0	0	0
0340	64.21 Co Consolid St Lighting District	0	0	0	0	0	0	0	0
0395	64.22 Rio Ramaza Comm. Serv District	4	637	132	769	0	0	0	0
1103	64.23 Non-Departmental Expense	18	2,866	595	3,462	0	0	0	0
1209	64.24 General Revenues	0	0	0	0	0	0	0	0
1801	64.25 Plant Acquisition	8	1,274	265	1,539	0	0	0	0
1803	64.26 Capital Projects	0	0	0	0	0	0	0	0
1911	64.27 General Insurance & Bonds	0	0	0	0	0	0	0	0
1923	64.28 Flood Control	0	0	0	0	0	0	0	0
2104	64.29 Grand Jury	2	318	66	385	0	0	0	0
2109	64.30 Trial Court Funding	0	0	0	0	0	0	0	0
2125-08	64.31 DA-Criminal Investigation	5	796	165	962	0	0	0	0
2125-09	64.32 DA-Welfare Investigation	0	0	0	0	0	0	0	0
2125-72	64.33 Local Community Correction Acc	0	0	0	0	0	0	0	0
2127-00	64.34 Victim Services	2	318	66	385	0	0	0	0
2202	64.35 Net 5-Sheriff	0	0	0	0	0	0	0	0
2230	64.36 PC1202.5 Trust	0	0	0	0	0	0	0	0
2303	64.37 Delinquency Prevention Commiss'n	0	0	0	0	0	0	0	0
2403	64.38 Feburary 2017 Flood	0	0	0	0	0	0	0	0
2703	64.39 Fish & Game Propagation	3	478	99	577	0	0	0	0
2711	64.40 Domestic Violence Centers	0	0	0	0	0	0	0	0
2724-29	64.41 Comm Svc Planning-Riego Road	0	0	0	0	0	0	0	0
3000	64.42 Urban Area Resident St Lighting	0	0	0	0	0	0	0	0
4102-01	64.43 Mental Health-Admin Support	28	4,459	926	5,385	0	0	0	0
4102-02	64.44 Mental Health-Homeless Mgt	1	159	33	192	0	0	0	0
4102-03	64.45 Mental Health-Crisis Clinic	7	1,115	232	1,346	0	0	0	0
4102-07	64.46 Mental Health-Inpatient	42	6,688	1,389	8,077	0	0	0	0
4102-08	64.47 Mental Health-Managed Care	3	478	99	577	0	0	0	0
4102-09	64.48 Mental Health-IMD/SNF Facilities	0	0	0	0	0	0	0	0
4102-10	64.49 Mental Health-Non IMD	0	0	0	0	0	0	0	0
4102-12	64.50 Mental Health-Day Treatment/Adult	0	0	0	0	0	0	0	0
4102-13	64.51 Mental Health-Juvenile Hall/Jail	0	0	0	0	0	0	0	0
4102-14	64.52 Mental Health-Homeless Mentally Ill	0	0	0	0	0	0	0	0
4102-15	64.53 Mental Health-Conditional Release Prgm	2	318	66	385	0	0	0	0
4102-16	64.54 Mental Health-Outpatient/Adult	5	796	165	962	0	0	0	0
4102-17	64.55 Mental Health-Outpatient/Child	18	2,866	595	3,462	0	0	0	0
4102-19	64.56 Mental Health-Children's IEP Svcs	0	0	0	0	0	0	0	0
4102-20	64.57 Mental Health-Advocacy	0	0	0	0	0	0	0	0
4102-22	64.58 Mental Health-Camp Singer	3	478	99	577	0	0	0	0
4102-25	64.59 Mental Health-Systems of Care Children	0	0	0	0	0	0	0	0
4102-26	64.60 Mental Health-Sutter County BF	0	0	0	0	0	0	0	0
4102-29	64.61 Mental Health-Yuba County BF	0	0	0	0	0	0	0	0
4102-31	64.62 Mental Health-CSS/Admin Sup	0	0	0	0	0	0	0	0
4102-32	64.63 Mental Health-CSOC Adult Prgm	0	0	0	0	0	0	0	0
4102-34	64.64 Mental Health-Victor Community	0	0	0	0	0	0	0	0
4102-35	64.65 Mental Health-CSS/Direct/Case Svcs	0	0	0	0	0	0	0	0
4102-41	64.66 Mental Health-Alcohol Admin	0	0	0	0	0	0	0	0
4102-42	64.67 Mental Health-Prevention	13	2,070	430	2,500	0	0	0	0
4102-44	64.68 Mental Health-Safe & Drug Free Schls	0	0	0	0	0	0	0	0
4102-48	64.69 Mental Health-Sutter Co CW D/A	0	0	0	0	0	0	0	0
4102-50	64.70 Mental Health-Drug Outpatient	4	637	132	769	0	0	0	0
4102-51	64.71 Mental Health-OFC	0	0	0	0	0	0	0	0
4102-52	64.72 Mental Health-Drug/Outreach	0	0	0	0	0	0	0	0
4102-53	64.73 Mental Health-Drug & Alcohol Juv	0	0	0	0	0	0	0	0
4102-54	64.74 Mental Health-First Steps	4	637	132	769	0	0	0	0
4102-58	64.75 Mental Health-Drug Court SC	0	0	0	0	0	0	0	0
4102-59	64.76 Mental Health-Yuba County	0	0	0	0	0	0	0	0
4102-65	64.77 Mental Health-UR/QI Programs	4	637	132	769	0	0	0	0
Total Other Departments-1		210	33,441	6,945	40,386	1	77	13	90

Exhibit 3D.1 Cost Allocation, Sutter County General Services, Year Ended June 30, 2018

Other Departments-2			Purchasing				Vehicles			
			Alloc Base	First Alloc	Second Alloc	Sub Total	Alloc Base	First Alloc	Second Alloc	Sub Total
Dept. No.		Department Name	(# of Purch)	(\$)	(\$)	(\$)	(# of Purch)	(\$)	(\$)	(\$)
4102-68	64.78	Mental Health-Drug Medi-Cal	0	0	0	0	0	0	0	0
4102-72	64.79	Mental Health-Local Comm Corr	1	159	33	192	0	0	0	0
4102-80	64.80	Mental Health-SB678	0	0	0	0	0	0	0	0
4102-81	64.81	Mental Health-Juvenile Probation	1	159	33	192	0	0	0	0
4102-82	64.82	Mental Health-Forensic	0	0	0	0	0	0	0	0
4103-12	64.83	Health-Children & Family	2	318	66	385	0	0	0	0
4103-15	64.84	Health-Vital Statistics	0	0	0	0	0	0	0	0
4103-20	64.85	Health-CCS	1	159	33	192	0	0	0	0
4103-22	64.86	Health-Homeless Pilot	4	637	132	769	0	0	0	0
4103-26	64.87	Health-MCH	3	478	99	577	0	0	0	0
4103-29	64.88	Health-Foster Care	3	478	99	577	0	0	0	0
4103-30	64.89	Health-Nursing Admin	3	478	99	577	0	0	0	0
4103-31	64.90	Health-CHDP	1	159	33	192	0	0	0	0
4103-33	64.91	Health-CMSP Local Health Conn	2	318	66	385	0	0	0	0
4103-35	64.92	Health-Field Nursing	0	0	0	0	0	0	0	0
4103-36	64.93	Health-Bioterrorism	20	3,185	661	3,846	0	0	0	0
4103-37	64.94	Health-Pandemic Flu Preparedness	0	0	0	0	0	0	0	0
4103-38	64.95	Health-Acute Communicable Dis	0	0	0	0	0	0	0	0
4103-39	64.96	Health-Immunization Grant	1	159	33	192	0	0	0	0
4103-40	64.97	Health-WIC Nutrition	14	2,229	463	2,692	0	0	0	0
4103-43	64.98	Health-Homeland Security Grant	2	318	66	385	0	0	0	0
4103-45	64.99	Health-WIC Breast Feeding P	2	318	66	385	0	0	0	0
4103-49	64.100	Health-P3 Impl Mass Vacc Readins Camj	0	0	0	0	0	0	0	0
4103-50	64.101	Health-Laboratory	2	318	66	385	0	0	0	0
4103-51	64.102	Health-AIDS Surveillance	0	0	0	0	0	0	0	0
4103-53	64.103	Health-Tuberculosis	0	0	0	0	0	0	0	0
4103-54	64.104	Health-Chlamydia	1	159	33	192	0	0	0	0
4103-55	64.105	Health-Lead Poisoning	6	955	198	1,154	0	0	0	0
4103-56	64.106	Health-St Tuberculosis Grant	1	159	33	192	0	0	0	0
4103-57	64.107	Health-St. Medi-Cal Outreach	0	0	0	0	0	0	0	0
4103-60	64.108	Health-Health Education	3	478	99	577	0	0	0	0
4103-65	64.109	Health-Community Chronic Disease	0	0	0	0	0	0	0	0
4103-66	64.110	Health-Supp Nutritional Asst Prog Ed	31	4,936	1,025	5,962	0	0	0	0
4103-68	64.111	Health-Ebola Supplemental	0	0	0	0	0	0	0	0
4103-69	64.112	Health - Oral Care	2	318	66	385	0	0	0	0
4103-78	64.113	Health-Injury Prevention	4	637	132	769	0	0	0	0
4103-81	64.114	Health-Public Health Clinic	1	159	33	192	0	0	0	0
4103-98	64.115	Health - Prop 56 Tobacco Trust	17	2,707	562	3,269	0	0	0	0
4103-99	64.116	Health-Tobacco Control	18	2,866	595	3,462	0	0	0	0
4104-01	64.117	MHSA-Children's Sed Full Svc Part	11	1,752	364	2,115	0	0	0	0
4104-02	64.118	MHSA-Urgent Services	0	0	0	0	0	0	0	0
4104-03	64.119	MHSA-Transition Age Youth FSP	3	478	99	577	0	0	0	0
4104-04	64.120	MHSA-Adult and Older Adult FSP	2	318	66	385	0	0	0	0
4104-05	64.121	MHSA-Older Adult Mobile Outreach	0	0	0	0	0	0	0	0
4104-06	64.122	MHSA-Ethnic Outreach Services	6	955	198	1,154	0	0	0	0
4104-07	64.123	MHSA-Housing Program	0	0	0	0	0	0	0	0
4104-08	64.124	MHSA-Wellness & Recover Adult	21	3,344	695	4,039	0	0	0	0
4104-09	64.125	MHSA-Adult Urgent Services	8	1,274	265	1,539	0	0	0	0
4104-10	64.126	MHSA-Therapeutic Services	6	955	198	1,154	0	0	0	0
4104-12	64.127	MHSA-Community Prev Team	39	6,210	1,290	7,500	0	0	0	0
4104-14	64.128	MHSA-MHSA IT Proj	1	159	33	192	0	0	0	0
4104-15	64.129	MHSA-Work Educ & Training	1	159	33	192	0	0	0	0
4104-16	64.130	MHSA-Innovation	0	0	0	0	0	0	0	0
4104-17	64.131	MHSA-Administrative	0	0	0	0	0	0	0	0
4112	64.132	Health-County Share	0	0	0	0	0	0	0	0
4120-93	64.133	Human Services-Security & Compliance	0	0	0	0	0	0	0	0
4134-00	64.134	Jail Medical	0	0	0	0	0	0	0	0
4134-72	64.135	Jail Medical-LCC	0	0	0	0	0	0	0	0
4201	64.136	Non-County Providers	0	0	0	0	0	0	0	0
4400	64.137	Sutter Co Waterworks District #1	1	159	33	192	0	0	0	0
5101-05	64.138	Welfare-Social Workers Empy	0	0	0	0	0	0	0	0
5101-10	64.139	Welfare-Admin Support	0	0	0	0	0	0	0	0
5101-15	64.140	Welfare-Non-Welfare Admin Svcs	0	0	0	0	0	0	0	0
5101-20	64.141	Welfare-Social Services	0	0	0	0	0	0	0	0
5101-30	64.142	Welfare-Eligibility & Nonservices	0	0	0	0	0	0	0	0
5101-35	64.143	Welfare-Welfare Fraud	0	0	0	0	0	0	0	0
5101-40	64.144	Welfare-Clerical Support	0	0	0	0	0	0	0	0
5206	64.145	TANF-Foster Care	0	0	0	0	0	0	0	0
5211	64.146	Delinquent Tax Sales Trust Fund	0	0	0	0	0	0	0	0
5301	64.147	General Relief	0	0	0	0	0	0	0	0
5302	64.148	General Relief	0	0	0	0	0	0	0	0
5601	64.149	Veterans Service Officer	0	0	0	0	0	0	0	0
6201-35	64.150	Library-Literacy Prg	0	0	0	0	0	0	0	0
7202	64.151	Subsidy Requests Organizations	0	0	0	0	0	0	0	0
7204	64.152	Ettl Hall	0	0	0	0	0	0	0	0
Total Other Departments-2			245	39,014	8,103	47,117	0	0	0	0

Exhibit 3D.1 Cost Allocation, Sutter County General Services, Continued

Other Departments-1			Mail Services				Printing Services			
			Alloc Base	First Alloc	Second Alloc	Sub Total	Alloc Base	First Alloc	Second Alloc	Sub Total
Dept. No.	Department Name		(\$ Postage)	(\$)	(\$)	(\$)	(\$ Print)	(\$)	(\$)	(\$)
0112	64.01	Child Supp Serv Reimb/Adjustment	12,924	9,472	1,704	11,176	0	0	0	0
0140	64.02	County Local Revenue Fund	0	0	0	0	0	0	0	0
0177	64.03	CCPIF SB 678	0	0	0	0	0	0	0	0
0184	64.04	Sheriff Inmate Welfare	0	0	0	0	0	0	0	0
0241	64.05	Public Safety Realignment 2011	0	0	0	0	0	0	0	0
0252	64.06	Emergency Medical Service	0	0	0	0	0	0	0	0
0253	64.07	RLF CDBG Housing Rehabilitation	0	0	0	0	0	0	0	0
0273	64.08	Local Innovation	0	0	0	0	0	0	0	0
0284	64.09	CDBG Housing Rehab 04-STB	0	0	0	0	0	0	0	0
0289	64.10	EDBG PI Fund	0	0	0	0	0	0	0	0
0301	64.11	County Service Area G	0	0	0	0	0	0	0	0
0305	64.12	County Service Area F	181	133	24	156	529	51	9	60
0309	64.13	County Service Area C	0	0	0	0	0	0	0	0
0311	64.14	County Service Area D	0	0	0	0	0	0	0	0
0320	64.15	Sutter County Water Agency	0	0	0	0	0	0	0	0
0321	64.16	Lo Canal Operations & Maintenance	0	0	0	0	0	0	0	0
0326	64.17	County Water Zone #4	0	0	0	0	0	0	0	0
0327	64.18	County Water Zone #5	0	0	0	0	0	0	0	0
0329	64.19	County Water Zone #7	0	0	0	0	0	0	0	0
0330	64.20	County Water Zone #8	0	0	0	0	0	0	0	0
0340	64.21	Co Consolid St Lighting District	0	0	0	0	0	0	0	0
0395	64.22	Rio Ramaza Comm. Serv District	0	0	0	0	0	0	0	0
1103	64.23	Non-Departmental Expense	16	12	2	14	0	0	0	0
1209	64.24	General Revenues	0	0	0	0	0	0	0	0
1801	64.25	Plant Acquisition	0	0	0	0	0	0	0	0
1803	64.26	Capital Projects	0	0	0	0	0	0	0	0
1911	64.27	General Insurance & Bonds	0	0	0	0	0	0	0	0
1923	64.28	Flood Control	0	0	0	0	0	0	0	0
2104	64.29	Grand Jury	2,095	1,535	276	1,811	0	0	0	0
2109	64.30	Trial Court Funding	0	0	0	0	0	0	0	0
2125-08	64.31	DA-Criminal Investigation	0	0	0	0	335	32	6	38
2125-09	64.32	DA-Welfare Investigation	0	0	0	0	0	0	0	0
2125-72	64.33	Local Community Correction Acc	0	0	0	0	0	0	0	0
2127-00	64.34	Victim Services	2,241	1,643	296	1,938	1,605	155	28	183
2202	64.35	Net 5-Sheriff	0	0	0	0	0	0	0	0
2230	64.36	PC1202.5 Trust	0	0	0	0	0	0	0	0
2303	64.37	Delinquency Prevention Commiss'n	17	13	2	15	0	0	0	0
2403	64.38	Feburary 2017 Flood	0	0	0	0	0	0	0	0
2703	64.39	Fish & Game Propagation	181	133	24	156	0	0	0	0
2711	64.40	Domestic Violence Centers	0	0	0	0	0	0	0	0
2724-29	64.41	Comm Svc Planning-Riego Road	0	0	0	0	0	0	0	0
3000	64.42	Urban Area Resident St Lighting	0	0	0	0	0	0	0	0
4102-01	64.43	Mental Health-Admin Support	4,390	3,217	579	3,796	317	31	5	36
4102-02	64.44	Mental Health-Homeless Mgt	0	0	0	0	0	0	0	0
4102-03	64.45	Mental Health-Crisis Clinic	0	0	0	0	0	0	0	0
4102-07	64.46	Mental Health-Inpatient	25	19	3	22	0	0	0	0
4102-08	64.47	Mental Health-Managed Care	0	0	0	0	0	0	0	0
4102-09	64.48	Mental Health-IMD/SNF Facilities	0	0	0	0	0	0	0	0
4102-10	64.49	Mental Health-Non IMD	0	0	0	0	0	0	0	0
4102-12	64.50	Mental Health-Day Treatment/Adult	0	0	0	0	0	0	0	0
4102-13	64.51	Mental Health-Juvenile Hall/Jail	0	0	0	0	0	0	0	0
4102-14	64.52	Mental Health-Homeless Mentally Ill	0	0	0	0	0	0	0	0
4102-15	64.53	Mental Health-Conditional Release Prgm	0	0	0	0	0	0	0	0
4102-16	64.54	Mental Health-Outpatient/Adult	0	0	0	0	0	0	0	0
4102-17	64.55	Mental Health-Outpatient/Child	0	0	0	0	0	0	0	0
4102-19	64.56	Mental Health-Children's IEP Svcs	0	0	0	0	0	0	0	0
4102-20	64.57	Mental Health-Advocacy	0	0	0	0	0	0	0	0
4102-22	64.58	Mental Health-Camp Singer	0	0	0	0	0	0	0	0
4102-25	64.59	Mental Health-Systems of Care Children	0	0	0	0	0	0	0	0
4102-26	64.60	Mental Health-Sutter County BF	0	0	0	0	0	0	0	0
4102-29	64.61	Mental Health-Yuba County BF	0	0	0	0	0	0	0	0
4102-31	64.62	Mental Health-CSS/Admin Sup	0	0	0	0	0	0	0	0
4102-32	64.63	Mental Health-CSOC Adult Prgm	0	0	0	0	0	0	0	0
4102-34	64.64	Mental Health-Victor Community	0	0	0	0	0	0	0	0
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	0	0	0	0	0	0	0	0
4102-41	64.66	Mental Health-Alcohol Admin	0	0	0	0	0	0	0	0
4102-42	64.67	Mental Health-Prevention	0	0	0	0	0	0	0	0
4102-44	64.68	Mental Health-Safe & Drug Free Schls	0	0	0	0	0	0	0	0
4102-48	64.69	Mental Health-Sutter Co CW D/A	0	0	0	0	0	0	0	0
4102-50	64.70	Mental Health-Drug Outpatient	32	23	4	27	0	0	0	0
4102-51	64.71	Mental Health-OFC	0	0	0	0	0	0	0	0
4102-52	64.72	Mental Health-Drug/Outreach	0	0	0	0	0	0	0	0
4102-53	64.73	Mental Health-Drug & Alcohol Juv	0	0	0	0	0	0	0	0
4102-54	64.74	Mental Health-First Steps	0	0	0	0	0	0	0	0
4102-58	64.75	Mental Health-Drug Court SC	0	0	0	0	0	0	0	0
4102-59	64.76	Mental Health-Yuba County	93	68	12	80	0	0	0	0
4102-65	64.77	Mental Health-UR/QI Programs	0	0	0	0	0	0	0	0
Total Other Departments-1			22,195	16,266	2,927	19,193	2,785	270	48	318

Exhibit 3D.1 Cost Allocation, Sutter County General Services, Continued

Other Departments-2			Mail Services				Printing Services			
			Alloc Base (\$ Postage)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Alloc Base (\$ Print)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)
Dept. No.		Department Name								
4102-68	64.78	Mental Health-Drug Medi-Cal	0	0	0	0	0	0	0	
4102-72	64.79	Mental Health-Local Comm Corr	0	0	0	0	0	0	0	
4102-80	64.80	Mental Health-SB678	0	0	0	0	0	0	0	
4102-81	64.81	Mental Health-Juvenile Probation	0	0	0	0	0	0	0	
4102-82	64.82	Mental Health-Forensic	0	0	0	0	0	0	0	
4103-12	64.83	Health-Children & Family	0	0	0	0	202	20	3	23
4103-15	64.84	Health-Vital Statistics	0	0	0	0	0	0	0	0
4103-20	64.85	Health-CCS	0	0	0	0	0	0	0	0
4103-22	64.86	Health-Homeless Pilot	0	0	0	0	49	5	1	6
4103-26	64.87	Health-MCH	0	0	0	0	0	0	0	0
4103-29	64.88	Health-Foster Care	0	0	0	0	0	0	0	0
4103-30	64.89	Health-Nursing Admin	0	0	0	0	745	72	13	85
4103-31	64.90	Health-CHDP	0	0	0	0	0	0	0	0
4103-33	64.91	Health-CMSP Local Health Conn	0	0	0	0	0	0	0	0
4103-35	64.92	Health-Field Nursing	0	0	0	0	0	0	0	0
4103-36	64.93	Health-Bioterrorism	0	0	0	0	148	14	3	17
4103-37	64.94	Health-Pandemic Flu Preparedness	0	0	0	0	166	16	3	19
4103-38	64.95	Health-Acute Communicable Dis	0	0	0	0	54	5	1	6
4103-39	64.96	Health-Immunization Grant	0	0	0	0	108	10	2	12
4103-40	64.97	Health-WIC Nutrition	0	0	0	0	1,058	103	18	121
4103-43	64.98	Health-Homeland Security Grant	0	0	0	0	0	0	0	0
4103-45	64.99	Health-WIC Breast Feeding P	0	0	0	0	0	0	0	0
4103-49	64.100	Health-P3 Impl Mass Vacc Readins Carr	0	0	0	0	0	0	0	0
4103-50	64.101	Health-Laboratory	0	0	0	0	0	0	0	0
4103-51	64.102	Health-AIDS Surveillance	0	0	0	0	0	0	0	0
4103-53	64.103	Health-Tuberculosis	0	0	0	0	0	0	0	0
4103-54	64.104	Health-Chlamydia	0	0	0	0	0	0	0	0
4103-55	64.105	Health-Lead Poisoning	12	9	2	10	290	28	5	33
4103-56	64.106	Health-St Tuberculosis Grant	0	0	0	0	0	0	0	0
4103-57	64.107	Health-St. Medi-Cal Outreach	0	0	0	0	0	0	0	0
4103-60	64.108	Health-Health Education	0	0	0	0	54	5	1	6
4103-65	64.109	Health-Community Chronic Disease	0	0	0	0	0	0	0	0
4103-66	64.110	Health-Supp Nutritional Asst Prog Ed	0	0	0	0	8,056	781	139	919
4103-68	64.111	Health-Ebola Supplemental	0	0	0	0	0	0	0	0
4103-69	64.112	Health - Oral Care	0	0	0	0	54	5	1	6
4103-78	64.113	Health-Injury Prevention	0	0	0	0	0	0	0	0
4103-81	64.114	Health-Public Health Clinic	0	0	0	0	323	31	6	37
4103-98	64.115	Health - Prop 56 Tobacco Trust	0	0	0	0	3,352	325	58	383
4103-99	64.116	Health-Tobacco Control	0	0	0	0	2,529	245	44	289
4104-01	64.117	MHSA-Children's Sed Full Svc Part	0	0	0	0	0	0	0	0
4104-02	64.118	MHSA-Urgent Services	0	0	0	0	0	0	0	0
4104-03	64.119	MHSA-Transition Age Youth FSP	0	0	0	0	0	0	0	0
4104-04	64.120	MHSA-Adult and Older Adult FSP	0	0	0	0	0	0	0	0
4104-05	64.121	MHSA-Older Adult Mobile Outreach	0	0	0	0	0	0	0	0
4104-06	64.122	MHSA-Ethnic Outreach Services	0	0	0	0	0	0	0	0
4104-07	64.123	MHSA-Housing Program	0	0	0	0	0	0	0	0
4104-08	64.124	MHSA-Wellness & Recover Adult	0	0	0	0	0	0	0	0
4104-09	64.125	MHSA-Adult Urgent Services	0	0	0	0	0	0	0	0
4104-10	64.126	MHSA-Therapeutic Services	0	0	0	0	0	0	0	0
4104-12	64.127	MHSA-Community Prev Team	0	0	0	0	0	0	0	0
4104-14	64.128	MHSA-MHSA IT Proj	0	0	0	0	0	0	0	0
4104-15	64.129	MHSA-Work Educ & Training	0	0	0	0	0	0	0	0
4104-16	64.130	MHSA-Innovation	0	0	0	0	0	0	0	0
4104-17	64.131	MHSA-Administrative	0	0	0	0	0	0	0	0
4112	64.132	Health-County Share	0	0	0	0	0	0	0	0
4120-93	64.133	Human Services-Security & Compliance	0	0	0	0	0	0	0	0
4134-00	64.134	Jail Medical	0	0	0	0	0	0	0	0
4134-72	64.135	Jail Medical-LCC	0	0	0	0	0	0	0	0
4201	64.136	Non-County Providers	0	0	0	0	0	0	0	0
4400	64.137	Sutter Co Waterworks District #1	731	536	96	632	0	0	0	0
5101-05	64.138	Welfare-Social Workers Empy	0	0	0	0	0	0	0	0
5101-10	64.139	Welfare-Admin Support	0	0	0	0	0	0	0	0
5101-15	64.140	Welfare-Non-Welfare Admin Svcs	0	0	0	0	0	0	0	0
5101-20	64.141	Welfare-Social Services	0	0	0	0	0	0	0	0
5101-30	64.142	Welfare-Eligibility & Nonservices	0	0	0	0	0	0	0	0
5101-35	64.143	Welfare-Welfare Fraud	0	0	0	0	0	0	0	0
5101-40	64.144	Welfare-Clerical Support	0	0	0	0	0	0	0	0
5206	64.145	TANF-Foster Care	0	0	0	0	0	0	0	0
5211	64.146	Delinquent Tax Sales Trust Fund	0	0	0	0	0	0	0	0
5301	64.147	General Relief	0	0	0	0	0	0	0	0
5302	64.148	General Relief	0	0	0	0	0	0	0	0
5601	64.149	Veterans Service Officer	0	0	0	0	0	0	0	0
6201-35	64.150	Library-Literacy Prg	0	0	0	0	0	0	0	0
7202	64.151	Subsidy Requests Organizations	7	5	1	6	0	0	0	0
7204	64.152	Ettl Hall	70	51	9	61	0	0	0	0
Total Other Departments-2			819	600	108	708	17,188	1,665	296	1,962

Exhibit 3D.1 Cost Allocation, Sutter County General Services, Continued

Other Departments-1		Copier Services				Direct Identified					Summary	
Dept. No.	Department Name	Alloc Base	First Alloc	Second Alloc	Sub Total	Alloc Base	First Alloc	Second Alloc	Less Direct Billings	Sub Total	Net Total Allocated	
		(\$ Copier)	(\$)	(\$)	(\$)	(% Salary)	(\$)	(\$)	(\$)	(\$)	(\$)	
0112	64.01	Child Supp Serv Reimb/Adjustment	1,979	137	24	161	0	0	0	0	0	11,529
0140	64.02	County Local Revenue Fund	0	0	0	0	0	0	0	0	0	0
0177	64.03	CCPIF SB 678	0	0	0	0	0	0	0	0	0	0
0184	64.04	Sheriff Inmate Welfare	0	0	0	0	0	0	0	0	0	385
0241	64.05	Public Safety Realignment 2011	0	0	0	0	0	0	0	0	0	0
0252	64.06	Emergency Medical Service	0	0	0	0	0	0	0	0	0	0
0253	64.07	RLF CDBG Housing Rehabilitation	0	0	0	0	0	0	0	0	0	0
0273	64.08	Local Innovation	0	0	0	0	0	0	0	0	0	0
0284	64.09	CDBG Housing Rehab 04-STB	0	0	0	0	0	0	0	0	0	0
0289	64.10	EDBG PI Fund	0	0	0	0	0	0	0	0	0	0
0301	64.11	County Service Area G	0	0	0	0	0	0	0	0	0	0
0305	64.12	County Service Area F	0	0	0	0	0	0	0	0	0	4,832
0309	64.13	County Service Area C	0	0	0	0	0	0	0	0	0	577
0311	64.14	County Service Area D	0	0	0	0	0	0	0	0	0	474
0320	64.15	Sutter County Water Agency	0	0	0	0	0	0	0	0	0	0
0321	64.16	Lo Canal Operations & Maintenance	0	0	0	0	0	0	0	0	0	385
0326	64.17	County Water Zone #4	0	0	0	0	0	0	0	0	0	0
0327	64.18	County Water Zone #5	0	0	0	0	0	0	0	0	0	0
0329	64.19	County Water Zone #7	0	0	0	0	0	0	0	0	0	0
0330	64.20	County Water Zone #8	0	0	0	0	0	0	0	0	0	0
0340	64.21	Co Consolid St Lighting District	0	0	0	0	0	0	0	0	0	0
0395	64.22	Rio Ramaza Comm. Serv District	0	0	0	0	0	0	0	0	0	769
1103	64.23	Non-Departmental Expense	0	0	0	0	0	0	0	0	0	3,476
1209	64.24	General Revenues	0	0	0	0	0	0	0	0	0	0
1801	64.25	Plant Acquisition	0	0	0	0	0	0	0	0	0	1,539
1,803	64.26	Capital Projects	0	0	0	0	0	0	0	0	0	0
1911	64.27	General Insurance & Bonds	0	0	0	0	0	0	0	0	0	0
1923	64.28	Flood Control	0	0	0	0	0	0	0	0	0	0
2104	64.29	Grand Jury	3	0	0	0	0	0	0	0	0	2,196
2109	64.30	Trial Court Funding	0	0	0	0	0	0	0	0	0	0
2125-08	64.31	DA-Criminal Investigation	100	7	1	8	0	0	0	0	0	1,008
2125-09	64.32	DA-Welfare Investigation	0	0	0	0	0	0	0	0	0	0
2125-72	64.33	Local Community Correction Acc	0	0	0	0	0	0	0	0	0	0
2127-00	64.34	Victim Services	476	33	6	39	0	0	0	0	0	2,545
2202	64.35	Net 5-Sheriff	0	0	0	0	0	0	0	0	0	0
2,230	64.36	PC1202.5 Trust	0	0	0	0	0	0	0	0	0	0
2303	64.37	Delinquency Prevention Commiss'n	0	0	0	0	0	0	0	0	0	15
2,403	64.38	February 2017 Flood	0	0	0	0	0	0	0	0	0	0
2703	64.39	Fish & Game Propagation	0	0	0	0	1	11,222	2,805	0	14,028	14,761
2711	64.40	Domestic Violence Centers	0	0	0	0	0	0	0	0	0	0
2724-29	64.41	Comm Svc Planning-Riego Road	0	0	0	0	0	0	0	0	0	0
3000	64.42	Urban Area Resident St Lighting	0	0	0	0	0	0	0	0	0	0
4102-01	64.43	Mental Health-Admin Support	3,940	272	49	321	0	0	0	0	0	9,538
4102-02	64.44	Mental Health-Homeless Mgt	0	0	0	0	0	0	0	0	0	192
4102-03	64.45	Mental Health-Crisis Clinic	337	23	4	27	0	0	0	0	0	1,374
4102-07	64.46	Mental Health-Inpatient	817	56	10	67	0	0	0	0	0	8,166
4102-08	64.47	Mental Health-Managed Care	0	0	0	0	0	0	0	0	0	577
4102-09	64.48	Mental Health-IMD/SNF Facilities	0	0	0	0	0	0	0	0	0	0
4102-10	64.49	Mental Health-Non IMD	0	0	0	0	0	0	0	0	0	0
4102-12	64.50	Mental Health-Day Treatment/Adult	0	0	0	0	0	0	0	0	0	0
4102-13	64.51	Mental Health-Juvenile Hall/Jail	0	0	0	0	0	0	0	0	0	0
4102-14	64.52	Mental Health-Homeless Mentally Ill	0	0	0	0	0	0	0	0	0	0
4102-15	64.53	Mental Health-Conditional Release Prgrn	0	0	0	0	0	0	0	0	0	385
4102-16	64.54	Mental Health-Outpatient/Adult	0	0	0	0	0	0	0	0	0	962
4102-17	64.55	Mental Health-Outpatient/Child	418	29	5	34	0	0	0	0	0	3,496
4102-19	64.56	Mental Health-Children's IEP Svcs	0	0	0	0	0	0	0	0	0	0
4102-20	64.57	Mental Health-Advocacy	0	0	0	0	0	0	0	0	0	0
4102-22	64.58	Mental Health-Camp Singer	0	0	0	0	0	0	0	0	0	577
4102-25	64.59	Mental Health-Systems of Care Children	0	0	0	0	0	0	0	0	0	0
4102-26	64.60	Mental Health-Sutter County BF	0	0	0	0	0	0	0	0	0	0
4102-29	64.61	Mental Health-Yuba County BF	0	0	0	0	0	0	0	0	0	0
4102-31	64.62	Mental Health-CSS/Admin Sup	0	0	0	0	0	0	0	0	0	0
4102-32	64.63	Mental Health-CSOC Adult Prgrm	0	0	0	0	0	0	0	0	0	0
4102-34	64.64	Mental Health-Victor Community	0	0	0	0	0	0	0	0	0	0
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	0	0	0	0	0	0	0	0	0	0
4102-41	64.66	Mental Health-Alcohol Admin	0	0	0	0	0	0	0	0	0	0
4102-42	64.67	Mental Health-Prevention	238	16	3	19	0	0	0	0	0	2,520
4102-44	64.68	Mental Health-Safe & Drug Free Schls	0	0	0	0	0	0	0	0	0	0
4102-48	64.69	Mental Health-Sutter Co CW D/A	0	0	0	0	0	0	0	0	0	0
4102-50	64.70	Mental Health-Drug Outpatient	0	0	0	0	0	0	0	0	0	797
4102-51	64.71	Mental Health-OFC	0	0	0	0	0	0	0	0	0	0
4102-52	64.72	Mental Health-Drug/Outreach	0	0	0	0	0	0	0	0	0	0
4102-53	64.73	Mental Health-Drug & Alcohol Juv	0	0	0	0	0	0	0	0	0	0
4102-54	64.74	Mental Health-First Steps	220	15	3	18	0	0	0	0	0	787
4102-58	64.75	Mental Health-Drug Court SC	0	0	0	0	0	0	0	0	0	0
4102-59	64.76	Mental Health-Yuba County	0	0	0	0	0	0	0	0	0	80
4102-65	64.77	Mental Health-UR/QI Programs	0	0	0	0	0	0	0	0	0	769
Total Other Departments-1		8,529	590	105	695	1	11,222	2,805	0	14,028	74,709	

Exhibit 3D.1 Cost Allocation, Sutter County General Services, Continued

Other Departments-2			Copier Services				Direct Identified				Summary	
Dept. No.		Department Name	Alloc Base (\$ Copier)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Alloc Base (% Salary)	First Alloc (\$)	Second Alloc (\$)	Less Direct Billings (\$)	Sub Total (\$)	Net Total Allocated (\$)
4102-68	64.78	Mental Health-Drug Medi-Cal	0	0	0	0	0	0	0	0	0	0
4102-72	64.79	Mental Health-Local Comm Corr	0	0	0	0	0	0	0	0	0	192
4102-80	64.80	Mental Health-SB678	0	0	0	0	0	0	0	0	0	0
4102-81	64.81	Mental Health-Juvenile Probation	0	0	0	0	0	0	0	0	0	192
4102-82	64.82	Mental Health-Forensic	0	0	0	0	0	0	0	0	0	0
4103-12	64.83	Health-Children & Family	0	0	0	0	0	0	0	0	0	408
4103-15	64.84	Health-Vital Statistics	0	0	0	0	0	0	0	0	0	0
4103-20	64.85	Health-CCS	0	0	0	0	0	0	0	0	0	192
4103-22	64.86	Health-Homeless Pilot	0	0	0	0	0	0	0	0	0	775
4103-26	64.87	Health-MCH	0	0	0	0	0	0	0	0	0	577
4103-29	64.88	Health-Foster Care	0	0	0	0	0	0	0	0	0	577
4103-30	64.89	Health-Nursing Admin	0	0	0	0	0	0	0	0	0	662
4103-31	64.90	Health-CHDP	0	0	0	0	0	0	0	0	0	192
4103-33	64.91	Health-CMSP Local Health Conn	0	0	0	0	0	0	0	0	0	385
4103-35	64.92	Health-Field Nursing	0	0	0	0	0	0	0	0	0	0
4103-36	64.93	Health-Bioterrorism	0	0	0	0	0	0	0	0	0	3,863
4103-37	64.94	Health-Pandemic Flu Preparedness	0	0	0	0	0	0	0	0	0	19
4103-38	64.95	Health-Acute Communicable Dis	0	0	0	0	0	0	0	0	0	6
4103-39	64.96	Health-Immunization Grant	0	0	0	0	0	0	0	0	0	205
4103-40	64.97	Health-WIC Nutrition	967	67	12	79	0	0	0	0	0	2,892
4103-43	64.98	Health-Homeland Security Grant	0	0	0	0	0	0	0	0	0	385
4103-45	64.99	Health-WIC Breast Feeding P	0	0	0	0	0	0	0	0	0	385
4103-49	64.100	Health-P3 Impl Mass Vacc Readins Car	0	0	0	0	0	0	0	0	0	0
4103-50	64.101	Health-Laboratory	0	0	0	0	0	0	0	0	0	385
4103-51	64.102	Health-AIDS Surveillance	0	0	0	0	0	0	0	0	0	0
4103-53	64.103	Health-Tuberculosis	0	0	0	0	0	0	0	0	0	0
4103-54	64.104	Health-Chlamydia	0	0	0	0	0	0	0	0	0	192
4103-55	64.105	Health-Lead Poisoning	0	0	0	0	0	0	0	0	0	1,197
4103-56	64.106	Health-St Tuberculosis Grant	0	0	0	0	0	0	0	0	0	192
4103-57	64.107	Health-St. Medi-Cal Outreach	0	0	0	0	0	0	0	0	0	0
4103-60	64.108	Health-Health Education	0	0	0	0	0	0	0	0	0	583
4103-65	64.109	Health-Community Chronic Disease	0	0	0	0	0	0	0	0	0	0
4103-66	64.110	Health-Supp Nutritional Asst Prog Ed	0	0	0	0	0	0	0	0	0	6,881
4103-68	64.111	Health-Ebola Supplemental	0	0	0	0	0	0	0	0	0	0
4103-69	64.112	Health - Oral Care	0	0	0	0	0	0	0	0	0	391
4103-78	64.113	Health-Injury Prevention	0	0	0	0	0	0	0	0	0	769
4103-81	64.114	Health-Public Health Clinic	0	0	0	0	0	0	0	0	0	229
4103-98	64.115	Health - Prop 56 Tobacco Trust	0	0	0	0	0	0	0	0	0	3,652
4103-99	64.116	Health-Tobacco Control	0	0	0	0	0	0	0	0	0	3,750
4104-01	64.117	MHSA-Children's Sed Full Svc Part	358	25	4	29	0	0	0	0	0	2,145
4104-02	64.118	MHSA-Urgent Services	0	0	0	0	0	0	0	0	0	0
4104-03	64.119	MHSA-Transition Age Youth FSP	269	19	3	22	0	0	0	0	0	599
4104-04	64.120	MHSA-Adult and Older Adult FSP	238	16	3	19	0	0	0	0	0	404
4104-05	64.121	MHSA-Older Adult Mobile Outreach	0	0	0	0	0	0	0	0	0	0
4104-06	64.122	MHSA-Ethnic Outreach Services	0	0	0	0	0	0	0	0	0	1,154
4104-07	64.123	MHSA-Housing Program	0	0	0	0	0	0	0	0	0	0
4104-08	64.124	MHSA-Wellness & Recover Adult	499	35	6	41	0	0	0	0	0	4,079
4104-09	64.125	MHSA-Adult Urgent Services	0	0	0	0	0	0	0	0	0	1,539
4104-10	64.126	MHSA-Therapeutic Services	150	10	2	12	0	0	0	0	0	1,166
4104-12	64.127	MHSA-Community Prev Team	358	25	4	29	0	0	0	0	0	7,529
4104-14	64.128	MHSA-MHSA IT Proj	0	0	0	0	0	0	0	0	0	192
4104-15	64.129	MHSA-Work Educ & Training	0	0	0	0	0	0	0	0	0	192
4104-16	64.130	MHSA-Innovation	0	0	0	0	0	0	0	0	0	0
4104-17	64.131	MHSA-Administrative	0	0	0	0	0	0	0	0	0	0
4112	64.132	Health-County Share	0	0	0	0	0	0	0	0	0	0
4120-93	64.133	Human Services-Security & Compliance	0	0	0	0	0	0	0	0	0	0
4134-00	64.134	Jail Medical	0	0	0	0	0	0	0	0	0	0
4134-72	64.135	Jail Medical-LCC	0	0	0	0	0	0	0	0	0	0
4201	64.136	Non-County Providers	0	0	0	0	0	0	0	0	0	0
4400	64.137	Sutter Co Waterworks District #1	0	0	0	0	0	0	0	0	0	824
5101-05	64.138	Welfare-Social Workers Empy	0	0	0	0	0	0	0	0	0	0
5101-10	64.139	Welfare-Admin Support	0	0	0	0	0	0	0	0	0	0
5101-15	64.140	Welfare-Non-Welfare Admin Svcs	0	0	0	0	0	0	0	0	0	0
5101-20	64.141	Welfare-Social Services	0	0	0	0	0	0	0	0	0	0
5101-30	64.142	Welfare-Eligibility & Nonservices	0	0	0	0	0	0	0	0	0	0
5101-35	64.143	Welfare-Welfare Fraud	0	0	0	0	0	0	0	0	0	0
5101-40	64.144	Welfare-Clerical Support	0	0	0	0	0	0	0	0	0	0
5206	64.145	TANF-Foster Care	0	0	0	0	0	0	0	0	0	0
5211	64.146	Delinquent Tax Sales Trust Fund	0	0	0	0	0	0	0	0	0	0
5301	64.147	General Relief	0	0	0	0	0	0	0	0	0	0
5302	64.148	General Relief	0	0	0	0	0	0	0	0	0	0
5601	64.149	Veterans Service Officer	0	0	0	0	0	0	0	0	0	0
6201-35	64.150	Library-Literacy Prg	0	0	0	0	0	0	0	0	0	0
7202	64.151	Subsidy Requests Organizations	0	0	0	0	0	0	0	0	0	6
7204	64.152	Ettl Hall	0	0	0	0	2	15,299	3,825	11,731	7,393	7,453
Total Other Departments-2			2,839	196	35	231	2	15,299	3,825	11,731	7,393	57,411

Exhibit 3D.2 Cost Allocation, Sutter County General Services, Year Ended June 30, 2018

Non County Agencies			Purchasing				Vehicles			
Fund No.	Fund Name		Alloc	First	Second	Sub	Alloc	First	Second	Sub
			Base	Alloc	Alloc	Total	Base	Alloc	Alloc	Total
			(# of Purch)	(\$)	(\$)	(\$)	(# of Purch)	(\$)	(\$)	(\$)
5100	65.01	Children/Family Comm.	0	0	0	0	0	0	0	0
5116	65.02	DNA ID Prop 69 State	0	0	0	0	0	0	0	0
5121	65.03	Redevelopment Prop Tax Tr	0	0	0	0	0	0	0	0
5125	65.04	ERAF 04/05	0	0	0	0	0	0	0	0
5128	65.05	Live Oak Redevelopment Agency	0	0	0	0	0	0	0	0
5193	65.06	Highland EST Improv Redemption	0	0	0	0	0	0	0	0
5203	65.07	Agency Collections Payable	0	0	0	0	0	0	0	0
5209	65.08	Aid for Adoption	0	0	0	0	0	0	0	0
5212	65.09	Local Transportation Tax	0	0	0	0	0	0	0	0
5215	65.10	Tax Collector's Trust	0	0	0	0	0	0	0	0
5218	65.11	Taxes	0	0	0	0	0	0	0	0
5219	65.12	In Lieu Tax Trust	0	0	0	0	0	0	0	0
5240	65.13	City of Live Oak	0	0	0	0	0	0	0	0
5241	65.14	City of Yuba City	0	0	0	0	0	0	0	0
5262	65.15	Sutter-Butte Flood Control	0	0	0	0	0	0	0	0
5263	65.16	Sac Area Flood Control	0	0	0	0	0	0	0	0
5265	65.17	FRAQMD	0	0	0	0	0	0	0	0
5267	65.18	Statewide Comm Infrastructure	0	0	0	0	0	0	0	0
5277	65.19	Narco	0	0	0	0	0	0	0	0
5280	65.20	Regional Waste Management	0	0	0	0	0	0	0	0
6401	65.21	Fairview Cemetery	0	0	0	0	0	0	0	0
6402	65.22	Live Oak Cemetery	0	0	0	0	0	0	0	0
6403	65.23	Meridian Cemetery Trust	0	0	0	0	0	0	0	0
6404	65.24	Nicolaus Cemetery	0	0	0	0	0	0	0	0
6405	65.25	Pleasant Grove Cemetery	0	0	0	0	0	0	0	0
6406	65.26	Sutter Cemetery	0	0	0	0	0	0	0	0
6415	65.27	Gilsizer County Drainage	3	478	99	577	0	0	0	0
6416	65.28	Live Oak Cemetery Specl Assess	0	0	0	0	0	0	0	0
6419	65.29	Meridian Fire District	0	0	0	0	0	0	0	0
6420	65.30	Sutter Basin Fire	0	0	0	0	0	0	0	0
6424	65.31	Levee Disrt #1-Feather River	0	0	0	0	0	0	0	0
6426	65.32	Levee District #1	0	0	0	0	0	0	0	0
6427	65.33	Levee District #9	0	0	0	0	0	0	0	0
6428	65.34	Maintenance Area #3	0	0	0	0	0	0	0	0
6429	65.35	Maintenance Area #7 Zone 2	0	0	0	0	0	0	0	0
6430	65.36	Maintenance Area #7 Zone 3	0	0	0	0	0	0	0	0
6431	65.37	Maintenance Area #7 Zone 4	0	0	0	0	0	0	0	0
6434	65.38	Bear River Levee Maintenance	0	0	0	0	0	0	0	0
6435	65.39	Colusa Mosquito Abatement	0	0	0	0	0	0	0	0
6436	65.40	S-Y Mosquito & Vector Control	0	0	0	0	0	0	0	0
6437	65.41	Maintenance Area #16 Zone 1	0	0	0	0	0	0	0	0
6438	65.42	Maintenance Area #16 Zone 2	0	0	0	0	0	0	0	0
6439	65.43	Maintenance Area #16 Zone 3	0	0	0	0	0	0	0	0
6440	65.44	Maintenance Area #16 Zone 4	0	0	0	0	0	0	0	0
6449	65.45	Reclamation District #1000	0	0	0	0	0	0	0	0
6451	65.46	Reclamation District #70	0	0	0	0	0	0	0	0
6452	65.47	Reclamation District #777	0	0	0	0	0	0	0	0
6453	65.48	Reclamation District #817	0	0	0	0	0	0	0	0
6455	65.49	Reclamation District #1001	0	0	0	0	0	0	0	0
6458	65.50	Reclamation District #2054	0	0	0	0	0	0	0	0
6459	65.51	Reclamation District #2056	0	0	0	0	0	0	0	0
6460	65.52	Reclamation District #2103	0	0	0	0	0	0	0	0
6461	65.53	Reclamation District #1500	0	0	0	0	0	0	0	0
6462	65.54	Reclamation District #1660	0	0	0	0	0	0	0	0
6470	65.55	Sutter County Resource Conservtn	0	0	0	0	0	0	0	0
6471	65.56	LAFCO	0	0	0	0	0	0	0	0
6480	65.57	Butte Water District	0	0	0	0	0	0	0	0
6481	65.58	Feather Water District	0	0	0	0	0	0	0	0
6484	65.59	SCSD-90 Series A-Imprv Redemptn	0	0	0	0	0	0	0	0
6489	65.60	CA First Sutter	0	0	0	0	0	0	0	0
6490	65.61	CA Enterp Dev Auth Comm Pace	0	0	0	0	0	0	0	0
6491	65.62	California Hero Program	0	0	0	0	0	0	0	0
7562	65.63	Woodland Unified	0	0	0	0	0	0	0	0
7565	65.64	Sutter Co Schools	0	0	0	0	0	0	0	0
7577	65.65	Yuba Community College	0	0	0	0	0	0	0	0
7601	65.66	E Nicolaus High 2000 Debt	0	0	0	0	0	0	0	0
7602	65.67	Woodland Unified Debt Ser	0	0	0	0	0	0	0	0
7607	65.68	Sutter High 2008 Bond Deb	0	0	0	0	0	0	0	0
7651	65.69	YC#99-1 Series C Bonds Db	0	0	0	0	0	0	0	0
7652	65.70	YC 2004-1 Meas K Bonds Deb	0	0	0	0	0	0	0	0
7654	65.71	Franklin Elem 2006 DBT Ser	0	0	0	0	0	0	0	0
7655	65.72	Yuba Comm. College Distr DS-A	0	0	0	0	0	0	0	0
7656	65.73	Yuba Comm. College Distr DS-B	0	0	0	0	0	0	0	0
7657	65.74	Yuba Comm College Distrb	0	0	0	0	0	0	0	0
7661	65.75	LO#04-1 Series A Bonds Db	0	0	0	0	0	0	0	0
7663	65.76	East Nicolaus H 2014 Debt Svc	0	0	0	0	0	0	0	0
NVBH	65.77	North Valley Beh Health	0	0	0	0	0	0	0	0
Total Non County Agencies			3	478	99	577	0	0	0	0

Exhibit 3D.2 Cost Allocation, Sutter County General Services, Continued

Non County Agencies			Mail Services				Printing Services			
			Alloc Base (\$ Postage)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Alloc Base (\$ Print)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)
5100	65.01	Children/Family Comm.	151	111	20	130	265	26	5	30
5116	65.02	DNA ID Prop 69 State	0	0	0	0	0	0	0	0
5121	65.03	Redevelopment Prop Tax Tr	0	0	0	0	0	0	0	0
5125	65.04	ERAF 04/05	0	0	0	0	0	0	0	0
5128	65.05	Live Oak Redevelopment Agency	0	0	0	0	0	0	0	0
5193	65.06	Highland EST Improv Redemption	0	0	0	0	0	0	0	0
5203	65.07	Agency Collections Payable	0	0	0	0	0	0	0	0
5209	65.08	Aid for Adoption	0	0	0	0	0	0	0	0
5212	65.09	Local Transportation Tax	0	0	0	0	0	0	0	0
5215	65.10	Tax Collector's Trust	0	0	0	0	0	0	0	0
5218	65.11	Taxes	0	0	0	0	0	0	0	0
5219	65.12	In Lieu Tax Trust	0	0	0	0	0	0	0	0
5240	65.13	City of Live Oak	0	0	0	0	0	0	0	0
5241	65.14	City of Yuba City	0	0	0	0	0	0	0	0
5262	65.15	Sutter-Butte Flood Control	0	0	0	0	0	0	0	0
5263	65.16	Sac Area Flood Control	0	0	0	0	0	0	0	0
5265	65.17	FRAQMD	0	0	0	0	0	0	0	0
5267	65.18	Statewide Comm Infrastructure	0	0	0	0	0	0	0	0
5277	65.19	Narco	0	0	0	0	0	0	0	0
5280	65.20	Regional Waste Management	0	0	0	0	0	0	0	0
6401	65.21	Fairview Cemetery	0	0	0	0	0	0	0	0
6402	65.22	Live Oak Cemetery	0	0	0	0	0	0	0	0
6403	65.23	Meridian Cemetery Trust	0	0	0	0	0	0	0	0
6404	65.24	Nicolaus Cemetery	0	0	0	0	0	0	0	0
6405	65.25	Pleasant Grove Cemetery	0	0	0	0	0	0	0	0
6406	65.26	Sutter Cemetery	0	0	0	0	0	0	0	0
6415	65.27	Gilsizer County Drainage	0	0	0	0	0	0	0	0
6416	65.28	Live Oak Cemetery Specl Assess	0	0	0	0	0	0	0	0
6419	65.29	Meridian Fire District	10	7	1	9	81	8	1	9
6420	65.30	Sutter Basin Fire	0	0	0	0	0	0	0	0
6424	65.31	Levee Disrt #1-Feather River	0	0	0	0	0	0	0	0
6426	65.32	Levee District #1	0	0	0	0	0	0	0	0
6427	65.33	Levee District #9	0	0	0	0	0	0	0	0
6428	65.34	Maintenance Area #3	0	0	0	0	0	0	0	0
6429	65.35	Maintenance Area #7 Zone 2	0	0	0	0	0	0	0	0
6430	65.36	Maintenance Area #7 Zone 3	0	0	0	0	0	0	0	0
6431	65.37	Maintenance Area #7 Zone 4	0	0	0	0	0	0	0	0
6434	65.38	Bear River Levee Maintenance	0	0	0	0	0	0	0	0
6435	65.39	Colusa Mosquito Abatement	0	0	0	0	0	0	0	0
6436	65.40	S-Y Mosquito & Vector Control	0	0	0	0	0	0	0	0
6437	65.41	Maintenance Area #16 Zone 1	0	0	0	0	0	0	0	0
6438	65.42	Maintenance Area #16 Zone 2	0	0	0	0	0	0	0	0
6439	65.43	Maintenance Area #16 Zone 3	0	0	0	0	0	0	0	0
6440	65.44	Maintenance Area #16 Zone 4	0	0	0	0	0	0	0	0
6449	65.45	Reclamation District #1000	0	0	0	0	0	0	0	0
6451	65.46	Reclamation District #70	0	0	0	0	0	0	0	0
6452	65.47	Reclamation District #777	0	0	0	0	0	0	0	0
6453	65.48	Reclamation District #817	0	0	0	0	0	0	0	0
6455	65.49	Reclamation District #1001	0	0	0	0	0	0	0	0
6458	65.50	Reclamation District #2054	0	0	0	0	0	0	0	0
6459	65.51	Reclamation District #2056	0	0	0	0	0	0	0	0
6460	65.52	Reclamation District #2103	0	0	0	0	0	0	0	0
6461	65.53	Reclamation District #1500	0	0	0	0	0	0	0	0
6462	65.54	Reclamation District #1660	0	0	0	0	0	0	0	0
6470	65.55	Sutter County Resource Conservtn	0	0	0	0	0	0	0	0
6471	65.56	LAFCO	0	0	0	0	0	0	0	0
6480	65.57	Butte Water District	0	0	0	0	0	0	0	0
6481	65.58	Feather Water District	0	0	0	0	0	0	0	0
6484	65.59	SCSD-90 Series A-Imprv Redemptn	0	0	0	0	0	0	0	0
6489	65.60	CA First Sutter	0	0	0	0	0	0	0	0
6490	65.61	CA Enterp Dev Auth Comm Pace	0	0	0	0	0	0	0	0
6491	65.62	California Hero Program	0	0	0	0	0	0	0	0
7562	65.63	Woodland Unified	0	0	0	0	0	0	0	0
7565	65.64	Sutter Co Schools	0	0	0	0	0	0	0	0
7577	65.65	Yuba Community College	0	0	0	0	0	0	0	0
7601	65.66	E Nicolaus High 2000 Debt	0	0	0	0	0	0	0	0
7602	65.67	Woodland Unified Debt Ser	0	0	0	0	0	0	0	0
7607	65.68	Sutter High 2008 Bond Deb	0	0	0	0	0	0	0	0
7651	65.69	YC#99-1 Series C Bonds Db	0	0	0	0	0	0	0	0
7652	65.70	YC 2004-1 Meas K Bonds Deb	0	0	0	0	0	0	0	0
7654	65.71	Franklin Elem 2006 DBT Ser	0	0	0	0	0	0	0	0
7655	65.72	Yuba Comm. College Distr DS-A	0	0	0	0	0	0	0	0
7656	65.73	Yuba Comm. College Distr DS-B	0	0	0	0	0	0	0	0
7657	65.74	Yuba Comm College Distrb	0	0	0	0	0	0	0	0
7661	65.75	LO#04-1 Series A Bonds Db	0	0	0	0	0	0	0	0
7663	65.76	East Nicolaus H 2014 Debt Svc	0	0	0	0	0	0	0	0
NVBH	65.77	North Valley Beh Health	0	0	0	0	0	0	0	0
Total Non County Agencies			161	118	21	139	346	33	6	39

Exhibit 3D.2 Cost Allocation, Sutter County General Services, Continued

Non County Agencies		Copier Services				Direct Identified				Summary	
Fund No.	Fund Name	Alloc Base	First Alloc	Second Alloc	Sub Total	Alloc Base	First Alloc	Second Alloc	Less Direct Billings	Sub Total	Net Total Allocated
		(\$ Copier)	(\$)	(\$)	(\$)	(% Salary)	(\$)	(\$)	(\$)	(\$)	(\$)
5100	65.01 Children/Family Comm.	759	52	9	62	0	0	0	0	0	222
5116	65.02 DNA ID Prop 69 State	0	0	0	0	0	0	0	0	0	0
5121	65.03 Redevelopment Prop Tax Tr	0	0	0	0	0	0	0	0	0	0
5125	65.04 ERAF 04/05	0	0	0	0	0	0	0	0	0	0
5128	65.05 Live Oak Redevelopment Agency	0	0	0	0	0	0	0	0	0	0
5193	65.06 Highland EST Improv Redemption	0	0	0	0	0	0	0	0	0	0
5203	65.07 Agency Collections Payable	0	0	0	0	0	0	0	0	0	0
5209	65.08 Aid for Adoption	0	0	0	0	0	0	0	0	0	0
5212	65.09 Local Transportation Tax	0	0	0	0	0	0	0	0	0	0
5215	65.10 Tax Collector's Trust	0	0	0	0	0	0	0	0	0	0
5218	65.11 Taxes	0	0	0	0	0	0	0	0	0	0
5219	65.12 In Lieu Tax Trust	0	0	0	0	0	0	0	0	0	0
5240	65.13 City of Live Oak	0	0	0	0	0	0	0	0	0	0
5241	65.14 City of Yuba City	0	0	0	0	0	0	0	0	0	0
5262	65.15 Sutter-Butte Flood Control	0	0	0	0	0	0	0	0	0	0
5263	65.16 Sac Area Flood Control	0	0	0	0	0	0	0	0	0	0
5265	65.17 FRAQMD	0	0	0	0	0	0	0	0	0	0
5267	65.18 Statewide Comm Infrastructure	0	0	0	0	0	0	0	0	0	0
5277	65.19 Narco	0	0	0	0	0	0	0	0	0	0
5280	65.20 Regional Waste Management	0	0	0	0	0	0	0	0	0	0
6401	65.21 Fairview Cemetery	0	0	0	0	0	0	0	0	0	0
6402	65.22 Live Oak Cemetery	0	0	0	0	0	0	0	0	0	0
6403	65.23 Meridian Cemetery Trust	0	0	0	0	0	0	0	0	0	0
6404	65.24 Nicolaus Cemetery	0	0	0	0	0	0	0	0	0	0
6405	65.25 Pleasant Grove Cemetery	0	0	0	0	0	0	0	0	0	0
6406	65.26 Sutter Cemetery	0	0	0	0	0	0	0	0	0	0
6415	65.27 Gilsizer County Drainage	0	0	0	0	0	0	0	0	0	577
6416	65.28 Live Oak Cemetery Specal Assess	0	0	0	0	0	0	0	0	0	0
6419	65.29 Meridian Fire District	0	0	0	0	0	0	0	0	0	18
6420	65.30 Sutter Basin Fire	0	0	0	0	0	0	0	0	0	0
6424	65.31 Levee Disrt #1-Feather River	0	0	0	0	0	0	0	0	0	0
6426	65.32 Levee District #1	0	0	0	0	0	0	0	0	0	0
6427	65.33 Levee District #9	0	0	0	0	0	0	0	0	0	0
6428	65.34 Maintenance Area #3	0	0	0	0	0	0	0	0	0	0
6429	65.35 Maintenance Area #7 Zone 2	0	0	0	0	0	0	0	0	0	0
6430	65.36 Maintenance Area #7 Zone 3	0	0	0	0	0	0	0	0	0	0
6431	65.37 Maintenance Area #7 Zone 4	0	0	0	0	0	0	0	0	0	0
6434	65.38 Bear River Levee Maintenance	0	0	0	0	0	0	0	0	0	0
6435	65.39 Colusa Mosquito Abatement	0	0	0	0	0	0	0	0	0	0
6436	65.40 S-Y Mosquito & Vector Control	0	0	0	0	0	0	0	0	0	0
6437	65.41 Maintenance Area #16 Zone 1	0	0	0	0	0	0	0	0	0	0
6438	65.42 Maintenance Area #16 Zone 2	0	0	0	0	0	0	0	0	0	0
6439	65.43 Maintenance Area #16 Zone 3	0	0	0	0	0	0	0	0	0	0
6440	65.44 Maintenance Area #16 Zone 4	0	0	0	0	0	0	0	0	0	0
6449	65.45 Reclamation District #1000	0	0	0	0	0	0	0	0	0	0
6451	65.46 Reclamation District #70	0	0	0	0	0	0	0	0	0	0
6452	65.47 Reclamation District #777	0	0	0	0	0	0	0	0	0	0
6453	65.48 Reclamation District #817	0	0	0	0	0	0	0	0	0	0
6455	65.49 Reclamation District #1001	0	0	0	0	0	0	0	0	0	0
6458	65.50 Reclamation District #2054	0	0	0	0	0	0	0	0	0	0
6459	65.51 Reclamation District #2056	0	0	0	0	0	0	0	0	0	0
6460	65.52 Reclamation District #2103	0	0	0	0	0	0	0	0	0	0
6461	65.53 Reclamation District #1500	0	0	0	0	0	0	0	0	0	0
6462	65.54 Reclamation District #1660	0	0	0	0	0	0	0	0	0	0
6470	65.55 Sutter County Resource Conservtn	0	0	0	0	0	0	0	0	0	0
6471	65.56 LAFCO	0	0	0	0	0	0	0	0	0	0
6480	65.57 Butte Water District	0	0	0	0	0	0	0	0	0	0
6481	65.58 Feather Water District	0	0	0	0	0	0	0	0	0	0
6484	65.59 SCSO-90 Series A-Imprv Redemptn	0	0	0	0	0	0	0	0	0	0
6489	65.60 CA First Sutter	0	0	0	0	0	0	0	0	0	0
6490	65.61 CA Enterp Dev Auth Comm Pace	0	0	0	0	0	0	0	0	0	0
6491	65.62 California Hero Program	0	0	0	0	0	0	0	0	0	0
7562	65.63 Woodland Unified	0	0	0	0	0	0	0	0	0	0
7565	65.64 Sutter Co Schools	0	0	0	0	0	0	0	0	0	0
7577	65.65 Yuba Community College	0	0	0	0	0	0	0	0	0	0
7601	65.66 E Nicolaus High 2000 Debt	0	0	0	0	0	0	0	0	0	0
7602	65.67 Woodland Unified Debt Ser	0	0	0	0	0	0	0	0	0	0
7607	65.68 Sutter High 2008 Bond Deb	0	0	0	0	0	0	0	0	0	0
7651	65.69 YC#99-1 Series C Bonds Db	0	0	0	0	0	0	0	0	0	0
7652	65.70 YC 2004-1 Meas K Bonds Deb	0	0	0	0	0	0	0	0	0	0
7654	65.71 Franklin Elem 2006 DBT Ser	0	0	0	0	0	0	0	0	0	0
7655	65.72 Yuba Comm. College Distr DS-A	0	0	0	0	0	0	0	0	0	0
7656	65.73 Yuba Comm. College Distr DS-B	0	0	0	0	0	0	0	0	0	0
7657	65.74 Yuba Comm College Distrb	0	0	0	0	0	0	0	0	0	0
7661	65.75 LO#04-1 Series A Bonds Db	0	0	0	0	0	0	0	0	0	0
7663	65.76 East Nicolaus H 2014 Debt Svc	0	0	0	0	0	0	0	0	0	0
NVBH	65.77 North Valley Beh Health	0	0	0	0	0	0	0	0	0	0
Total Non County Agencies		759	52	9	62	0	0	0	0	0	817

Exhibit 3E. Cost Allocation, Sutter County County Counsel, Year Ended June 30, 2018

All Departments			Direct	First	Second	Less Direct	Net Total
Dept. No.	Department Name	ID	Alloc	Alloc	Alloc	Billings	Allocated
		(% Salary)	(\$)	(\$)	(\$)	(\$)	(\$)
1102	1.	County Administrator	6.65	73,180	N/A	0	73,180
1201	2.	Auditor-Controller	0.74	8,182	N/A	0	8,182
1202	3.	Treasurer-Tax Collector	1.30	14,329	N/A	0	14,329
1205	4.	General Services Department	4.29	47,207	N/A	0	47,207
1301	5.	County Counsel	0.00	0	N/A	0	0
1401	6.	Human Resources	3.00	33,041	N/A	0	33,041
1700	7.	Building Maintenance	0.43	4,769	N/A	0	4,769
1101	8.	Board of Supervisors	0.00	0	0	0	0
1105	9.	Clerk of the Board	0.00	0	0	0	0
1203	10.	Assessor	1.01	11,158	679	0	11,837
1204	11.	Revenue Collection	0.00	0	0	0	0
1502	12.	Elections	0.71	7,867	479	0	8,346
1600	13.	Sheriff-Communications	0.00	0	0	0	0
1702	14.	Water/Wastewater Facilities	0.00	0	0	0	0
1920	15.	Engineering Services	0.19	2,097	128	0	2,224
1922	16.	Water Resources	0.00	0	0	0	0
2103	17.	Sheriff's Court Bailiffs	0.00	0	0	0	0
2106	18.	Public Defender	0.12	1,375	84	0	1,459
2112	19.	Consolidated Courts	0.00	0	0	0	0
2125	20.	District Attorney	3.32	36,493	2,222	0	38,715
2125-01	21.	DA-Criminal Division	0.00	0	0	0	0
2125-03	22.	DA-Victim/Witness Assistance	0.00	0	0	0	0
2125-05	23.	DA-Statutory Rape Vert Prosecute	0.00	0	0	0	0
2201	24.	Sheriff-Coroner	5.91	65,032	3,959	0	68,992
2205	25.	Sheriff-Boat Patrol	0.00	0	0	0	0
2208	26.	Sheriff-Live Oak Contract	0.00	0	0	0	0
2301	27.	Sheriff-County Jail	0.08	858	52	0	910
2302	28.	Anti-Drug Abuse Enforcement	0.00	0	0	0	0
2304	29.	Probation	1.33	14,649	892	0	15,541
2309	30.	Bi-County Juvenile Hall	0.00	0	0	0	0
2401	31.	Emergency Services	0.15	1,686	103	0	1,788
2402	32.	Fire Services Administration	0.28	3,091	188	0	3,279
2601	33.	Agricultural Commissioner	1.01	11,145	679	0	11,824
2706	34.	Recorder	3.41	37,513	2,284	0	39,797
2709	35.	Pub. Guardian/Conservator	7.20	79,203	4,822	0	84,025
2710	36.	County Clerk	0.00	0	0	0	0
2721	37.	Development Services	10.05	110,618	6,735	0	117,353
2724-24	38.	Planning & Building	2.04	22,482	1,369	0	23,851
2724-31	39.	Community Services Building Inspector	1.08	11,914	725	0	12,639
2724-32	40.	Code Enforcement Svcs	2.41	26,570	1,618	0	28,187
2725	41.	Environmental Health	0.01	62	4	0	66
2726	42.	Animal Control	0.00	0	0	0	0
2727	43.	CUPA	0.00	0	0	0	0
3100	44.	Road	0.36	3,909	238	0	4,147
3200	45.	County Airport	0.00	0	0	0	0
3300	46.	Transportation Development	0.00	0	0	0	0
4102-00	47.	Mental Health	7.84	86,292	5,254	0	91,546
4103-10	48.	Health	1.36	15,003	913	0	15,917
4104-00	49.	Mental Health Service Act	0.00	0	0	0	0
4120-00	50.	Human Services Admin	1.93	21,184	1,290	0	22,474
4580	51.	Fleet Management ISF	0.00	0	0	0	0
4581	52.	Information Technology ISF	0.09	1,038	63	0	1,101
4590	53.	Liability Insurance ISF	0.00	0	0	0	0
4591	54.	Workers' Comp. Ins. ISF	0.00	0	0	0	0
4595	55.	Employee Wellness Services	0.00	0	0	0	0
5000	56.	Trial Court Agency	1.06	11,654	710	0	12,363
5101-00	57.	Welfare	25.39	279,355	17,008	0	296,364
5200	58.	IHSS Public Authority	0.00	0	0	0	0
6201	59.	County Library	0.33	3,582	218	0	3,800
6301	60.	Bi-County Farm Advisor	0.00	0	0	0	0
7101	61.	Parks and Recreation	0.00	0	0	0	0
7201	62.	Community Memorial Museum	1.45	15,945	971	0	16,916
7203	63.	Vets Memorial Community Bldg	0.00	0	0	0	0
64.A	64.	Other Departments-1	1.28	14,048	855	0	14,903
64.B	64.	Other Departments-2	0.00	0	0	0	0
65.	65.	Non County Agencies	2.16	23,752	1,446	16,342	8,856
TOTAL (First Allocation Base)			100.00	1,100,284	N/A	16,342	1,139,929
LESS: Service Dept., No. 1--7			16.42	180,708	N/A	0	180,708
TOTAL (Second Allocation Base)			83.57	919,576	55,987	16,342	959,221

Exhibit 3E.1 Cost Allocation, Sutter County County Counsel, Year Ended June 30, 2018

Other Departments-1		Direct	First	Second	Less Direct	Net Total	
Dept. No.	Department Name	ID	Alloc	Alloc	Billings	Allocated	
		(% Salary)	(\$)	(\$)	(\$)	(\$)	
0112	64.01	Child Supp Serv Reimb/Adjustment	0.42	4,604	280	0	4,885
0140	64.02	County Local Revenue Fund	0.00	0	0	0	0
0177	64.03	CCPIF SB 678	0.00	0	0	0	0
0184	64.04	Sheriff Inmate Welfare	0.00	0	0	0	0
0241	64.05	Public Safety Realignment 2011	0.00	0	0	0	0
0252	64.06	Emergency Medical Service	0.00	0	0	0	0
0253	64.07	RLF CDBG Housing Rehabilitation	0.00	0	0	0	0
0273	64.08	Local Innovation	0.00	0	0	0	0
0284	64.09	CDBG Housing Rehab 04-STB	0.00	0	0	0	0
0289	64.10	EDBG PI Fund	0.00	0	0	0	0
0301	64.11	County Service Area G	0.00	0	0	0	0
0305	64.12	County Service Area F	0.00	0	0	0	0
0309	64.13	County Service Area C	0.00	0	0	0	0
0311	64.14	County Service Area D	0.00	0	0	0	0
0320	64.15	Sutter County Water Agency	0.00	0	0	0	0
0321	64.16	Lo Canal Operations & Maintenance	0.00	0	0	0	0
0326	64.17	County Water Zone #4	0.00	0	0	0	0
0327	64.18	County Water Zone #5	0.00	0	0	0	0
0329	64.19	County Water Zone #7	0.00	0	0	0	0
0330	64.20	County Water Zone #8	0.00	0	0	0	0
0340	64.21	Co Consolid St Lighting District	0.00	0	0	0	0
0395	64.22	Rio Ramaza Comm. Serv District	0.00	0	0	0	0
1103	64.23	Non-Departmental Expense	0.00	0	0	0	0
1209	64.24	General Revenues	0.00	0	0	0	0
1801	64.25	Plant Acquisition	0.00	0	0	0	0
1803	64.26	Capital Projects	0.00	0	0	0	0
1911	64.27	General Insurance & Bonds	0.00	0	0	0	0
1923	64.28	Flood Control	0.00	0	0	0	0
2104	64.29	Grand Jury	0.86	9,443	575	0	10,018
2109	64.30	Trial Court Funding	0.00	0	0	0	0
2125-08	64.31	DA-Criminal Investigation	0.00	0	0	0	0
2125-09	64.32	DA-Welfare Investigation	0.00	0	0	0	0
2125-72	64.33	Local Community Correction Acc	0.00	0	0	0	0
2127-00	64.34	Victim Services	0.00	0	0	0	0
2202	64.35	Net 5-Sheriff	0.00	0	0	0	0
2230	64.36	PC1202.5 Trust	0.00	0	0	0	0
2303	64.37	Delinquency Prevention Commiss'n	0.00	0	0	0	0
2403	64.38	February 2017 Flood	0.00	0	0	0	0
2703	64.39	Fish & Game Propagation	0.00	0	0	0	0
2711	64.40	Domestic Violence Centers	0.00	0	0	0	0
2724-29	64.41	Comm Svc Planning-Riego Road	0.00	0	0	0	0
3000	64.42	Urban Area Resident St Lighting	0.00	0	0	0	0
4102-01	64.43	Mental Health-Admin Support	0.00	0	0	0	0
4102-02	64.44	Mental Health-Homeless Mgt	0.00	0	0	0	0
4102-03	64.45	Mental Health-Crisis Clinic	0.00	0	0	0	0
4102-07	64.46	Mental Health-Inpatient	0.00	0	0	0	0
4102-08	64.47	Mental Health-Managed Care	0.00	0	0	0	0
4102-09	64.48	Mental Health-IMD/SNF Facilities	0.00	0	0	0	0
4102-10	64.49	Mental Health-Non IMD	0.00	0	0	0	0
4102-12	64.50	Mental Health-Day Treatment/Adult	0.00	0	0	0	0
4102-13	64.51	Mental Health-Juvenile Hall/Jail	0.00	0	0	0	0
4102-14	64.52	Mental Health-Homeless Mentally Ill	0.00	0	0	0	0
4102-15	64.53	Mental Health-Conditional Release Prgm	0.00	0	0	0	0
4102-16	64.54	Mental Health-Outpatient/Adult	0.00	0	0	0	0
4102-17	64.55	Mental Health-Outpatient/Child	0.00	0	0	0	0
4102-19	64.56	Mental Health-Children's IEP Svcs	0.00	0	0	0	0
4102-20	64.57	Mental Health-Advocacy	0.00	0	0	0	0
4102-22	64.58	Mental Health-Camp Singer	0.00	0	0	0	0
4102-25	64.59	Mental Health-Systems of Care Children	0.00	0	0	0	0
4102-26	64.60	Mental Health-Sutter County BF	0.00	0	0	0	0
4102-29	64.61	Mental Health-Yuba County BF	0.00	0	0	0	0
4102-31	64.62	Mental Health-CSS/Admin Sup	0.00	0	0	0	0
4102-32	64.63	Mental Health-CSSOC Adult Prgm	0.00	0	0	0	0
4102-34	64.64	Mental Health-Victor Community	0.00	0	0	0	0
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	0.00	0	0	0	0
4102-41	64.66	Mental Health-Alcohol Admin	0.00	0	0	0	0
4102-42	64.67	Mental Health-Prevention	0.00	0	0	0	0
4102-44	64.68	Mental Health-Safe & Drug Free Schls	0.00	0	0	0	0
4102-48	64.69	Mental Health-Sutter Co CW D/A	0.00	0	0	0	0
4102-50	64.70	Mental Health-Drug Outpatient	0.00	0	0	0	0
4102-51	64.71	Mental Health-OFC	0.00	0	0	0	0
4102-52	64.72	Mental Health-Drug/Outreach	0.00	0	0	0	0
4102-53	64.73	Mental Health-Drug & Alcohol Juv	0.00	0	0	0	0
4102-54	64.74	Mental Health-First Steps	0.00	0	0	0	0
4102-58	64.75	Mental Health-Drug Court SC	0.00	0	0	0	0
4102-59	64.76	Mental Health-Yuba County	0.00	0	0	0	0
4102-65	64.77	Mental Health-UR/QI Programs	0.00	0	0	0	0
Total Other Departments-1			1.28	14,048	855	0	14,903

Exhibit 3E.1 Cost Allocation, Sutter County County Counsel, Year Ended June 30, 2018

Other Departments-2			Direct	First	Second	Less Direct	Net Total
Dept. No.		Department Name	ID	Alloc	Alloc	Billings	Allocated
			(% Salary)	(\$)	(\$)	(\$)	(\$)
4102-68	64.78	Mental Health-Drug Medi-Cal	0.00	0	0	0	0
4102-72	64.79	Mental Health-Local Comm Corr	0.00	0	0	0	0
4102-80	64.80	Mental Health-SB678	0.00	0	0	0	0
4102-81	64.81	Mental Health-Juvenile Probation	0.00	0	0	0	0
4102-82	64.82	Mental Health-Forensic	0.00	0	0	0	0
4103-12	64.83	Health-Children & Family	0.00	0	0	0	0
4103-15	64.84	Health-Vital Statistics	0.00	0	0	0	0
4103-20	64.85	Health-CCS	0.00	0	0	0	0
4103-22	64.86	Health-Homeless Pilot	0.00	0	0	0	0
4103-26	64.87	Health-MCH	0.00	0	0	0	0
4103-29	64.88	Health-Foster Care	0.00	0	0	0	0
4103-30	64.89	Health-Nursing Admin	0.00	0	0	0	0
4103-31	64.90	Health-CHDP	0.00	0	0	0	0
4103-33	64.91	Health-CMSP Local Health Conn	0.00	0	0	0	0
4103-35	64.92	Health-Field Nursing	0.00	0	0	0	0
4103-36	64.93	Health-Bioterrorism	0.00	0	0	0	0
4103-37	64.94	Health-Pandemic Flu Preparedness	0.00	0	0	0	0
4103-38	64.95	Health-Acute Communicable Dis	0.00	0	0	0	0
4103-39	64.96	Health-Immunization Grant	0.00	0	0	0	0
4103-40	64.97	Health-WIC Nutrition	0.00	0	0	0	0
4103-43	64.98	Health-Homeland Security Grant	0.00	0	0	0	0
4103-45	64.99	Health-WIC Breast Feeding P	0.00	0	0	0	0
4103-49	64.100	Health-P3 Impl Mass Vacc Readins Camp	0.00	0	0	0	0
4103-50	64.101	Health-Laboratory	0.00	0	0	0	0
4103-51	64.102	Health-AIDS Surveillance	0.00	0	0	0	0
4103-53	64.103	Health-Tuberculosis	0.00	0	0	0	0
4103-54	64.104	Health-Chlamydia	0.00	0	0	0	0
4103-55	64.105	Health-Lead Poisoning	0.00	0	0	0	0
4103-56	64.106	Health-St Tuberculosis Grant	0.00	0	0	0	0
4103-57	64.107	Health-St. Medi-Cal Outreach	0.00	0	0	0	0
4103-60	64.108	Health-Health Education	0.00	0	0	0	0
4103-65	64.109	Health-Community Chronic Disease	0.00	0	0	0	0
4103-66	64.110	Health-Supp Nutritional Asst Prog Ed	0.00	0	0	0	0
4103-68	64.111	Health-Ebola Supplemental	0.00	0	0	0	0
4103-69	64.112	Health - Oral Care	0.00	0	0	0	0
4103-78	64.113	Health-Injury Prevention	0.00	0	0	0	0
4103-81	64.114	Health-Public Health Clinic	0.00	0	0	0	0
4103-98	64.115	Health - Prop 56 Tobacco Trust	0.00	0	0	0	0
4103-99	64.116	Health-Tobacco Control	0.00	0	0	0	0
4104-01	64.117	MHSA-Children's Sed Full Svc Part	0.00	0	0	0	0
4104-02	64.118	MHSA-Urgent Services	0.00	0	0	0	0
4104-03	64.119	MHSA-Transition Age Youth FSP	0.00	0	0	0	0
4104-04	64.120	MHSA-Adult and Older Adult FSP	0.00	0	0	0	0
4104-05	64.121	MHSA-Older Adult Mobile Outreach	0.00	0	0	0	0
4104-06	64.122	MHSA-Ethnic Outreach Services	0.00	0	0	0	0
4104-07	64.123	MHSA-Housing Program	0.00	0	0	0	0
4104-08	64.124	MHSA-Wellness & Recover Adult	0.00	0	0	0	0
4104-09	64.125	MHSA-Adult Urgent Services	0.00	0	0	0	0
4104-10	64.126	MHSA-Therapeutic Services	0.00	0	0	0	0
4104-12	64.127	MHSA-Community Prev Team	0.00	0	0	0	0
4104-14	64.128	MHSA-MHSA IT Proj	0.00	0	0	0	0
4104-15	64.129	MHSA-Work Educ & Training	0.00	0	0	0	0
4104-16	64.130	MHSA-Innovation	0.00	0	0	0	0
4104-17	64.131	MHSA-Administrative	0.00	0	0	0	0
4112	64.132	Health-County Share	0.00	0	0	0	0
4120-93	64.133	Human Services-Security & Compliance	0.00	0	0	0	0
4134-00	64.134	Jail Medical	0.00	0	0	0	0
4134-72	64.135	Jail Medical-LCC	0.00	0	0	0	0
4201	64.136	Non-County Providers	0.00	0	0	0	0
4400	64.137	Sutter Co Waterworks District #1	0.00	0	0	0	0
5101-05	64.138	Welfare-Social Workers Empy	0.00	0	0	0	0
5101-10	64.139	Welfare-Admin Support	0.00	0	0	0	0
5101-15	64.140	Welfare-Non-Welfare Admin Svcs	0.00	0	0	0	0
5101-20	64.141	Welfare-Social Services	0.00	0	0	0	0
5101-30	64.142	Welfare-Eligibility & Nonservices	0.00	0	0	0	0
5101-35	64.143	Welfare-Welfare Fraud	0.00	0	0	0	0
5101-40	64.144	Welfare-Clerical Support	0.00	0	0	0	0
5206	64.145	TANF-Foster Care	0.00	0	0	0	0
5211	64.146	Delinquent Tax Sales Trust Fund	0.00	0	0	0	0
5301	64.147	General Relief	0.00	0	0	0	0
5302	64.148	General Relief	0.00	0	0	0	0
5601	64.149	Veterans Service Officer	0.00	0	0	0	0
6201-35	64.150	Library-Literacy Prg	0.00	0	0	0	0
7202	64.151	Subsidy Requests Organizations	0.00	0	0	0	0
7204	64.152	Ettl Hall	0.00	0	0	0	0
Total Other Departments-2			0.00	0	0	0	0

Exhibit 3E.2 Cost Allocation, Sutter County County Counsel, Year Ended June 30, 2018

Non County Agencies		Direct	First	Second	Less Direct	Net Total
Fund No.	Fund Name	ID	Alloc	Alloc	Billings	Allocated
		(% Salary)	(\$)	(\$)	(\$)	(\$)
5100	65.01 Children/Family Comm.	0.46	5,007	305	0	5,312
5116	65.02 DNA ID Prop 69 State	0.00	0	0	0	0
5121	65.03 Redevelopment Prop Tax Tr	0.00	0	0	0	0
5125	65.04 ERAF 04/05	0.00	0	0	0	0
5128	65.05 Live Oak Redevelopment Agency	0.00	0	0	0	0
5193	65.06 Highland EST Improv Redemption	0.00	0	0	0	0
5203	65.07 Agency Collections Payable	0.00	0	0	0	0
5209	65.08 Aid for Adoption	0.00	0	0	0	0
5212	65.09 Local Transportation Tax	0.00	0	0	0	0
5215	65.10 Tax Collector's Trust	0.00	0	0	0	0
5218	65.11 Taxes	0.00	0	0	0	0
5219	65.12 In Lieu Tax Trust	0.00	0	0	0	0
5240	65.13 City of Live Oak	0.00	0	0	0	0
5241	65.14 City of Yuba City	0.00	0	0	0	0
5262	65.15 Sutter-Butte Flood Control	0.00	0	0	0	0
5263	65.16 Sac Area Flood Control	0.00	0	0	0	0
5265	65.17 FRAQMD	1.49	16,421	1,000	14,664	2,757
5267	65.18 Statewide Comm Infrastructure	0.00	0	0	0	0
5277	65.19 Narco	0.00	0	0	0	0
5280	65.20 Regional Waste Management	0.00	0	0	0	0
6401	65.21 Fairview Cemetery	0.00	0	0	0	0
6402	65.22 Live Oak Cemetery	0.00	0	0	0	0
6403	65.23 Meridian Cemetery Trust	0.00	0	0	0	0
6404	65.24 Nicolaus Cemetery	0.00	0	0	0	0
6405	65.25 Pleasant Grove Cemetery	0.00	0	0	0	0
6406	65.26 Sutter Cemetery	0.00	0	0	0	0
6415	65.27 Gilsizer County Drainage	0.09	997	61	1,086	(28)
6416	65.28 Live Oak Cemetery Spec Assess	0.00	0	0	0	0
6419	65.29 Meridian Fire District	0.00	0	0	0	0
6420	65.30 Sutter Basin Fire	0.00	0	0	0	0
6424	65.31 Levee Dist #1-Feather River	0.00	0	0	0	0
6426	65.32 Levee District #1	0.00	0	0	0	0
6427	65.33 Levee District #9	0.00	0	0	0	0
6428	65.34 Maintenance Area #3	0.00	0	0	0	0
6429	65.35 Maintenance Area #7 Zone 2	0.00	0	0	0	0
6430	65.36 Maintenance Area #7 Zone 3	0.00	0	0	0	0
6431	65.37 Maintenance Area #7 Zone 4	0.00	0	0	0	0
6434	65.38 Bear River Levee Maintenance	0.00	0	0	0	0
6435	65.39 Colusa Mosquito Abatement	0.00	0	0	0	0
6436	65.40 S-Y Mosquito & Vector Control	0.00	0	0	0	0
6437	65.41 Maintenance Area #16 Zone 1	0.00	0	0	0	0
6438	65.42 Maintenance Area #16 Zone 2	0.00	0	0	0	0
6439	65.43 Maintenance Area #16 Zone 3	0.00	0	0	0	0
6440	65.44 Maintenance Area #16 Zone 4	0.00	0	0	0	0
6449	65.45 Reclamation District #1000	0.00	0	0	0	0
6451	65.46 Reclamation District #70	0.00	0	0	0	0
6452	65.47 Reclamation District #777	0.00	0	0	0	0
6453	65.48 Reclamation District #817	0.00	0	0	0	0
6455	65.49 Reclamation District #1001	0.00	0	0	0	0
6458	65.50 Reclamation District #2054	0.00	0	0	0	0
6459	65.51 Reclamation District #2056	0.00	0	0	0	0
6460	65.52 Reclamation District #2103	0.00	0	0	0	0
6461	65.53 Reclamation District #1500	0.00	0	0	0	0
6462	65.54 Reclamation District #1660	0.00	0	0	0	0
6470	65.55 Sutter County Resource Conservtrn	0.00	0	0	0	0
6471	65.56 LAFCO	0.00	0	0	0	0
6480	65.57 Butte Water District	0.00	0	0	0	0
6481	65.58 Feather Water District	0.00	0	0	0	0
6484	65.59 SCSD-90 Series A-Imprv Redemptn	0.00	0	0	0	0
6489	65.60 CA First Sutter	0.00	0	0	0	0
6490	65.61 CA Enterp Dev Auth Comm Pace	0.00	0	0	0	0
6491	65.62 California Hero Program	0.00	0	0	0	0
7562	65.63 Woodland Unified	0.00	0	0	0	0
7565	65.64 Sutter Co Schools	0.00	0	0	0	0
7577	65.65 Yuba Community College	0.00	0	0	0	0
7601	65.66 E Nicolaus High 2000 Debt	0.00	0	0	0	0
7602	65.67 Woodland Unified Debt Ser	0.00	0	0	0	0
7607	65.68 Sutter High 2008 Bond Deb	0.00	0	0	0	0
7651	65.69 YC#99-1 Series C Bonds Db	0.00	0	0	0	0
7652	65.70 YC 2004-1 Meas K Bonds Deb	0.00	0	0	0	0
7654	65.71 Franklin Elem 2006 DBT Ser	0.00	0	0	0	0
7655	65.72 Yuba Comm. College Distr DS-A	0.00	0	0	0	0
7656	65.73 Yuba Comm. College Distr DS-B	0.00	0	0	0	0
7657	65.74 Yuba Comm College Distrb	0.00	0	0	0	0
7661	65.75 LO#04-1 Series A Bonds Db	0.00	0	0	0	0
7663	65.76 East Nicolaus H 2014 Debt Svc	0.00	0	0	0	0
NVBH	65.77 North Valley Beh Health	0.12	1,327	81	592	815
Total Non County Agencies		2.16	23,752	1,446	16,342	8,856

Exhibit 3F. Cost Allocation, Sutter County Human Resources Department, Year Ended June 30, 2018

All Departments			Employee/Labor Relations					Recruitment/Classification Non-MSS			
Dept. No.	Department Name	Alloc Base (#EES)	First Alloc (\$)	Second Alloc (\$)	Less Direct Billings (\$)	Sub Total (\$)	Alloc Base (#EES)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	
1102	1. County Administrator	7	3,212	N/A	0	3,212	7	3,529	N/A	3,529	
1201	2. Auditor-Controller	12	6,081	N/A	0	6,081	12	6,682	N/A	6,682	
1202	3. Treasurer-Tax Collector	7	3,459	N/A	0	3,459	7	3,800	N/A	3,800	
1205	4. General Services Department	8	3,744	N/A	0	3,744	8	4,114	N/A	4,114	
1301	5. County Counsel	7	3,364	N/A	0	3,364	7	3,696	N/A	3,696	
1401	6. Human Resources	6	3,003	N/A	0	3,003	6	3,299	N/A	3,299	
1700	7. Building Maintenance	26	12,999	N/A	0	12,999	26	14,282	N/A	14,282	
1101	8. Board of Supervisors	6	2,851	385	0	3,236	6	3,132	428	3,560	
1105	9. Clerk of the Board	2	988	133	0	1,122	2	1,086	148	1,234	
1203	10. Assessor	18	8,856	1,196	0	10,052	18	9,730	1,329	11,059	
1204	11. Revenue Collection	2	817	110	0	928	2	898	123	1,021	
1502	12. Elections	7	3,212	434	0	3,645	7	3,529	482	4,011	
1600	13. Sheriff-Communications	22	10,776	1,455	0	12,230	22	11,839	1,617	13,457	
1702	14. Water/Wastewater Facilities	0	19	3	0	22	0	21	3	24	
1920	15. Engineering Services	7	3,402	459	0	3,861	7	3,738	511	4,248	
1922	16. Water Resources	0	38	5	0	43	0	42	6	47	
2103	17. Sheriff's Court Bailiffs	9	4,390	593	0	4,983	9	4,823	659	5,482	
2106	18. Public Defender	1	494	67	0	561	1	543	74	617	
2112	19. Consolidated Courts	0	0	0	0	0	0	0	0	0	
2125	20. District Attorney	0	0	0	0	0	0	0	0	0	
2125-01	21. DA-Criminal Division	14	6,766	913	0	7,679	14	7,434	1,015	8,449	
2125-03	22. DA-Victim/Witness Assistance	1	285	38	0	324	1	313	43	356	
2125-05	23. DA-Statutory Rape Vert Prosecute	0	0	0	0	0	0	0	0	0	
2201	24. Sheriff-Coroner	51	25,029	3,379	0	28,408	51	27,500	3,756	31,256	
2205	25. Sheriff-Boat Patrol	1	589	80	0	669	1	647	88	736	
2208	26. Sheriff-Live Oak Contract	8	3,877	523	0	4,400	8	4,260	582	4,841	
2301	27. Sheriff-County Jail	56	27,880	3,764	0	31,644	56	30,632	4,184	34,816	
2302	28. Anti-Drug Abuse Enforcement	0	0	0	0	0	0	0	0	0	
2304	29. Probation	44	21,855	2,951	0	24,806	44	24,013	3,280	27,293	
2309	30. Bi-County Juvenile Hall	0	0	0	0	0	0	0	0	0	
2401	31. Emergency Services	0	228	31	0	259	0	251	34	285	
2402	32. Fire Services Administration	1	494	67	0	561	1	543	74	617	
2601	33. Agricultural Commissioner	20	9,863	1,332	0	11,195	20	10,837	1,480	12,317	
2706	34. Recorder	7	3,383	457	0	3,840	7	3,717	508	4,224	
2709	35. Pub. Guardian/Conservator	3	1,368	185	0	1,553	3	1,503	205	1,709	
2710	36. County Clerk	0	0	0	0	0	0	0	0	0	
2721	37. Development Services	9	4,599	621	0	5,220	9	5,053	690	5,743	
2724-24	38. Planning & Building	5	2,528	341	0	2,869	5	2,777	379	3,156	
2724-31	39. Community Services Building Inspectio	1	551	74	0	626	1	606	83	688	
2724-32	40. Code Enforcement Svcs	1	494	67	0	561	1	543	74	617	
2725	41. Environmental Health	6	2,965	400	0	3,365	6	3,257	445	3,702	
2726	42. Animal Control	2	988	133	0	1,122	2	1,086	148	1,234	
2727	43. CUPA	0	0	0	0	0	0	0	0	0	
3100	44. Road	21	10,491	1,416	0	11,907	21	11,526	1,574	13,101	
3200	45. County Airport	0	0	0	0	0	0	0	0	0	
3300	46. Transportation Development	0	0	0	0	0	0	0	0	0	
4102-00	47. Mental Health	0	0	0	0	0	0	0	0	0	
4103-10	48. Health	8	4,162	562	0	4,724	8	4,573	625	5,197	
4104-00	49. Mental Health Service Act	0	0	0	0	0	0	0	0	0	
4120-00	50. Human Services Admin	6	3,003	405	0	3,408	6	3,299	451	3,750	
4580	51. Fleet Management ISF	4	1,957	264	0	2,222	4	2,151	294	2,444	
4581	52. Information Technology ISF	17	8,324	1,124	0	9,448	17	9,146	1,249	10,395	
4590	53. Liability Insurance ISF	0	171	23	0	194	0	188	26	214	
4591	54. Workers' Comp. Ins. ISF	0	57	8	0	65	0	63	9	71	
4595	55. Employee Wellness Services	0	0	0	0	0	0	0	0	0	
5000	56. Trial Court Agency	0	0	0	0	0	0	0	0	0	
5101-00	57. Welfare	0	0	0	0	0	0	0	0	0	
5200	58. IHSS Public Authority	0	0	0	0	0	0	0	0	0	
6201	59. County Library	16	7,716	1,042	0	8,758	16	8,478	1,158	9,636	
6301	60. Bi-County Farm Advisor	2	988	133	0	1,122	2	1,086	148	1,234	
7101	61. Parks and Recreation	0	0	0	0	0	0	0	0	0	
7201	62. Community Memorial Museum	4	2,033	275	0	2,308	4	2,234	305	2,539	
7203	63. Vets Memorial Community Bldg	0	0	0	0	0	0	0	0	0	
64.A	64.A Other Departments-1	207	102,321	13,814	0	116,135	181	98,411	13,442	111,853	
64.B	64.B Other Departments-2	316	156,047	21,067	0	177,114	108	58,737	8,023	66,760	
65.	65. Non County Agencies	27	13,417	1,811	2,110	13,118	4	2,151	294	2,444	
TOTAL (First Allocation Base)		1,004	496,135	N/A	2,110	556,164	747	405,796	N/A	455,842	
LESS: Service Dept., No. 1-7		73	35,862	N/A	0	35,862	73	39,402	N/A	39,402	
TOTAL (Second Allocation Base)		932	460,273	62,139	2,110	520,302	675	366,394	50,046	416,440	

Exhibit 3F. Cost Allocation, Sutter County Human Resources Department, Continued

All Departments			Recruitment/Classification MSS				Direct Identified				Summary
Dept. No.	Department Name	Alloc Base (#EES)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Direct Identified (\$)	Second Alloc (\$)	Less Direct Billings (\$)	Sub Total (\$)	Net Total Allocated (\$)	
1102	1. County Administrator	0	0	N/A	0	0	N/A	0	0	6,741	
1201	2. Auditor-Controller	0	0	N/A	0	0	N/A	0	0	12,763	
1202	3. Treasurer-Tax Collector	0	0	N/A	0	0	N/A	0	0	7,259	
1205	4. General Services Department	0	0	N/A	0	0	N/A	0	0	7,857	
1301	5. County Counsel	0	0	N/A	0	0	N/A	0	0	7,060	
1401	6. Human Resources	0	0	N/A	0	0	N/A	0	0	6,302	
1700	7. Building Maintenance	0	0	N/A	0	0	N/A	0	0	27,282	
1101	8. Board of Supervisors	0	0	0	0	0	0	0	0	6,795	
1105	9. Clerk of the Board	0	0	0	0	0	0	0	0	2,356	
1203	10. Assessor	0	0	0	0	0	0	0	0	21,111	
1204	11. Revenue Collection	0	0	0	0	0	0	0	0	1,948	
1502	12. Elections	0	0	0	0	0	0	0	0	7,656	
1600	13. Sheriff-Communications	0	0	0	0	0	0	0	0	25,687	
1702	14. Water/Wastewater Facilities	0	0	0	0	0	0	0	0	45	
1920	15. Engineering Services	0	0	0	0	0	0	0	0	8,109	
1922	16. Water Resources	0	0	0	0	0	0	0	0	91	
2103	17. Sheriff's Court Bailiffs	0	0	0	0	0	0	0	0	10,465	
2106	18. Public Defender	0	0	0	0	0	0	0	0	1,178	
2112	19. Consolidated Courts	0	0	0	0	0	0	0	0	0	
2125	20. District Attorney	0	0	0	0	0	0	0	0	0	
2125-01	21. DA-Criminal Division	0	0	0	0	0	0	0	0	16,128	
2125-03	22. DA-Victim/Witness Assistance	0	0	0	0	0	0	0	0	680	
2125-05	23. DA-Statutory Rape Vert Prosecute	0	0	0	0	0	0	0	0	0	
2201	24. Sheriff-Coroner	0	0	0	0	0	0	0	0	59,664	
2205	25. Sheriff-Boat Patrol	0	0	0	0	0	0	0	0	1,404	
2208	26. Sheriff-Live Oak Contract	0	0	0	0	0	0	0	0	9,242	
2301	27. Sheriff-County Jail	0	0	0	0	0	0	0	0	66,460	
2302	28. Anti-Drug Abuse Enforcement	0	0	0	0	0	0	0	0	0	
2304	29. Probation	0	0	0	0	0	0	0	0	52,099	
2309	30. Bi-County Juvenile Hall	0	0	0	0	0	0	0	0	0	
2401	31. Emergency Services	0	0	0	0	0	0	0	0	544	
2402	32. Fire Services Administration	0	0	0	0	0	0	0	0	1,178	
2601	33. Agricultural Commissioner	0	0	0	0	0	0	0	0	23,512	
2706	34. Recorder	0	0	0	0	0	0	0	0	8,064	
2709	35. Pub. Guardian/Conservator	0	0	0	0	0	0	0	0	3,262	
2710	36. County Clerk	0	0	0	0	0	0	0	0	0	
2721	37. Development Services	0	0	0	0	0	0	0	0	10,963	
2724-24	38. Planning & Building	0	0	0	0	0	0	0	0	6,025	
2724-31	39. Community Services Building Inspector	0	0	0	0	0	0	0	0	1,314	
2724-32	40. Code Enforcement Svcs	0	0	0	0	0	0	0	0	1,178	
2725	41. Environmental Health	0	0	0	0	0	0	0	0	7,067	
2726	42. Animal Control	0	0	0	0	0	0	0	0	2,356	
2727	43. CUPA	0	0	0	0	0	0	0	0	0	
3100	44. Road	0	0	0	0	0	0	0	0	25,007	
3200	45. County Airport	0	0	0	0	0	0	0	0	0	
3300	46. Transportation Development	0	0	0	0	0	0	0	0	0	
4102-00	47. Mental Health	0	0	0	0	0	0	0	0	0	
4103-10	48. Health	0	0	0	0	0	0	0	0	9,921	
4104-00	49. Mental Health Service Act	0	0	0	0	0	0	0	0	0	
4120-00	50. Human Services Admin	0	0	0	0	0	0	0	0	7,158	
4580	51. Fleet Management ISF	0	0	0	0	0	0	0	0	4,666	
4581	52. Information Technology ISF	0	0	0	0	0	0	0	0	19,843	
4590	53. Liability Insurance ISF	0	0	0	0	0	0	0	0	408	
4591	54. Workers' Comp. Ins. ISF	0	0	0	0	0	0	0	0	136	
4595	55. Employee Wellness Services	0	0	0	0	0	0	0	0	0	
5000	56. Trial Court Agency	0	0	0	0	0	0	0	0	0	
5101-00	57. Welfare	0	0	0	0	0	0	0	0	0	
5200	58. IHSS Public Authority	0	0	0	0	816	101	0	917	917	
6201	59. County Library	0	0	0	0	0	0	0	0	18,393	
6301	60. Bi-County Farm Advisor	0	0	0	0	0	0	0	0	2,356	
7101	61. Parks and Recreation	0	0	0	0	0	0	0	0	0	
7201	62. Community Memorial Museum	0	0	0	0	0	0	0	0	4,847	
7203	63. Vets Memorial Community Bldg	0	0	0	0	0	0	0	0	0	
64.A	64.A Other Departments-1	26	0	0	0	0	0	0	0	227,988	
64.B	64.B Other Departments-2	208	0	0	0	0	0	0	0	243,875	
65.	65. Non County Agencies	0	0	0	0	0	0	0	0	15,563	
TOTAL (First Allocation Base)		233	0	N/A	0	816	N/A	0	917	1,012,922	
LESS: Service Dept., No. 1--7		0	0	N/A	0	0	N/A	0	0	75,264	
TOTAL (Second Allocation Base)		233	0	0	0	816	101	0	917	937,659	

Exhibit 3F.1 Cost Allocation, Sutter County Human Resources Department, Year Ended June 30, 2018

Other Departments-1			Employee/Labor Relations				Recruitment/Classification Non-MSS			
Dept. No.	Department Name	Alloc Base	First Alloc	Second Alloc	Less Direct Billings	Sub Total	Alloc Base	First Alloc	Second Alloc	Sub Total
		(#EES)	(\$)	(\$)	(\$)	(\$)	(#EES)	(\$)	(\$)	(\$)
0112	64.01 Child Supp Serv Reimb/Adjustment	26	12,752	1,722	0	14,474	0	0	0	0
0140	64.02 County Local Revenue Fund	0	0	0	0	0	0	0	0	0
0177	64.03 CCPIF SB 678	0	0	0	0	0	0	0	0	0
0184	64.04 Sheriff Inmate Welfare	2	988	133	0	1,122	2	1,086	148	1,234
0241	64.05 Public Safety Realignment 2011	0	0	0	0	0	0	0	0	0
0252	64.06 Emergency Medical Service	0	0	0	0	0	0	0	0	0
0253	64.07 RLF CDBG Housing Rehabilitation	0	0	0	0	0	0	0	0	0
0273	64.08 Local Innovation	0	0	0	0	0	0	0	0	0
0284	64.09 CDBG Housing Rehab 04-STB	0	0	0	0	0	0	0	0	0
0289	64.10 EDBG PI Fund	0	0	0	0	0	0	0	0	0
0301	64.11 County Service Area G	0	0	0	0	0	0	0	0	0
0305	64.12 County Service Area F	16	7,944	1,072	0	9,016	16	8,728	1,192	9,920
0309	64.13 County Service Area C	0	0	0	0	0	0	0	0	0
0311	64.14 County Service Area D	0	0	0	0	0	0	0	0	0
0320	64.15 Sutter County Water Agency	0	0	0	0	0	0	0	0	0
0321	64.16 Lo Canal Operations & Maintenance	0	0	0	0	0	0	0	0	0
0326	64.17 County Water Zone #4	0	0	0	0	0	0	0	0	0
0327	64.18 County Water Zone #5	0	0	0	0	0	0	0	0	0
0329	64.19 County Water Zone #7	0	0	0	0	0	0	0	0	0
0330	64.20 County Water Zone #8	0	0	0	0	0	0	0	0	0
0340	64.21 Co Consolid St Lighting District	0	0	0	0	0	0	0	0	0
0395	64.22 Rio Ramaza Comm. Serv District	0	0	0	0	0	0	0	0	0
1103	64.23 Non-Departmental Expense	0	0	0	0	0	0	0	0	0
1209	64.24 General Revenues	0	0	0	0	0	0	0	0	0
1801	64.25 Plant Acquisition	0	0	0	0	0	0	0	0	0
1803	64.26 Capital Projects	0	0	0	0	0	0	0	0	0
1911	64.27 General Insurance & Bonds	0	0	0	0	0	0	0	0	0
1923	64.28 Flood Control	0	0	0	0	0	0	0	0	0
2104	64.29 Grand Jury	0	0	0	0	0	0	0	0	0
2109	64.30 Trial Court Funding	0	0	0	0	0	0	0	0	0
2125-08	64.31 DA-Criminal Investigation	7	3,611	487	0	4,098	7	3,967	542	4,509
2125-09	64.32 DA-Welfare Investigation	0	0	0	0	0	0	0	0	0
2125-72	64.33 Local Community Correction Acc	1	551	74	0	626	1	606	83	688
2127-00	64.34 Victim Services	6	2,832	382	0	3,214	6	3,111	425	3,536
2202	64.35 Net 5-Sheriff	1	494	67	0	561	1	543	74	617
2230	64.36 PC1202.5 Trust	0	0	0	0	0	0	0	0	0
2303	64.37 Delinquency Prevention Commiss'n	0	0	0	0	0	0	0	0	0
2403	64.38 Feburary 2017 Flood	0	0	0	0	0	0	0	0	0
2703	64.39 Fish & Game Propagation	0	0	0	0	0	0	0	0	0
2711	64.40 Domestic Violence Centers	0	0	0	0	0	0	0	0	0
2724-29	64.41 Comm Svc Planning-Riego Road	0	0	0	0	0	0	0	0	0
3000	64.42 Urban Area Resident St Lighting	0	0	0	0	0	0	0	0	0
4102-01	64.43 Mental Health-Admin Support	31	15,394	2,078	0	17,472	31	16,913	2,310	19,224
4102-02	64.44 Mental Health-Homeless Mgt	0	0	0	0	0	0	0	0	0
4102-03	64.45 Mental Health-Crisis Clinic	21	10,282	1,388	0	11,670	21	11,296	1,543	12,839
4102-07	64.46 Mental Health-Inpatient	44	21,532	2,907	0	24,439	44	23,658	3,231	26,889
4102-08	64.47 Mental Health-Managed Care	0	0	0	0	0	0	0	0	0
4102-09	64.48 Mental Health-IMD/SNF Facilities	0	0	0	0	0	0	0	0	0
4102-10	64.49 Mental Health-Non IMD	0	0	0	0	0	0	0	0	0
4102-12	64.50 Mental Health-Day Treatment/Adult	0	0	0	0	0	0	0	0	0
4102-13	64.51 Mental Health-Juvenile Hall/Jail	0	0	0	0	0	0	0	0	0
4102-14	64.52 Mental Health-Homeless Mentally Ill	0	0	0	0	0	0	0	0	0
4102-15	64.53 Mental Health-Conditional Release Prgr	1	494	67	0	561	1	543	74	617
4102-16	64.54 Mental Health-Outpatient/Adult	18	8,761	1,183	0	9,944	18	9,626	1,315	10,941
4102-17	64.55 Mental Health-Outpatient/Child	9	4,409	595	0	5,004	9	4,844	662	5,506
4102-19	64.56 Mental Health-Children's IEP Svcs	0	0	0	0	0	0	0	0	0
4102-20	64.57 Mental Health-Advocacy	0	0	0	0	0	0	0	0	0
4102-22	64.58 Mental Health-Camp Singer	1	494	67	0	561	1	543	74	617
4102-25	64.59 Mental Health-Systems of Care Children	0	0	0	0	0	0	0	0	0
4102-26	64.60 Mental Health-Sutter County BF	3	1,482	200	0	1,682	3	1,629	222	1,851
4102-29	64.61 Mental Health-Yuba County BF	3	1,387	187	0	1,575	3	1,524	208	1,732
4102-31	64.62 Mental Health-CSS/Admin Sup	0	0	0	0	0	0	0	0	0
4102-32	64.63 Mental Health-CSOC Adult Prgm	0	0	0	0	0	0	0	0	0
4102-34	64.64 Mental Health-Victor Community	0	0	0	0	0	0	0	0	0
4102-35	64.65 Mental Health-CSS/Direct/Case Svcs	1	494	67	0	561	1	543	74	617
4102-41	64.66 Mental Health-Alcohol Admin	0	0	0	0	0	0	0	0	0
4102-42	64.67 Mental Health-Prevention	1	494	67	0	561	1	543	74	617
4102-44	64.68 Mental Health-Safe & Drug Free Schls	0	0	0	0	0	0	0	0	0
4102-48	64.69 Mental Health-Sutter Co CW D/A	2	893	121	0	1,014	2	981	134	1,115
4102-50	64.70 Mental Health-Drug Outpatient	4	1,729	233	0	1,963	4	1,900	260	2,160
4102-51	64.71 Mental Health-OFC	0	0	0	0	0	0	0	0	0
4102-52	64.72 Mental Health-Drug/Outreach	0	0	0	0	0	0	0	0	0
4102-53	64.73 Mental Health-Drug & Alcohol Juv	0	0	0	0	0	0	0	0	0
4102-54	64.74 Mental Health-First Steps	6	2,965	400	0	3,365	6	3,257	445	3,702
4102-58	64.75 Mental Health-Drug Court SC	0	95	13	0	108	0	104	14	119
4102-59	64.76 Mental Health-Yuba County	0	0	0	0	0	0	0	0	0
4102-65	64.77 Mental Health-UR/QI Programs	5	2,243	303	0	2,545	5	2,464	337	2,800
Total Other Departments-1		207	102,321	13,814	0	116,135	181	98,411	13,442	111,853

Exhibit 3F.1 Cost Allocation, Sutter County Human Resources Department, Year Ended June 30, 2018

Other Departments-2			Employee/Labor Relations				Recruitment/Classification Non-MSS				
Dept. No.	Department Name	Alloc Base (#EES)	First Alloc (\$)	Second Alloc (\$)	Less Direct Billings (\$)	Sub Total (\$)	Alloc Base (#EES)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	
4102-68	64.78	Mental Health-Drug Medi-Cal	0	0	0	0	0	0	0	0	
4102-72	64.79	Mental Health-Local Comm Corr	3	1,596	216	0	1,812	3	1,754	240	1,994
4102-80	64.80	Mental Health-SB678	0	209	28	0	237	0	230	31	261
4102-81	64.81	Mental Health-Juvenile Probation	1	399	54	0	453	1	438	60	498
4102-82	64.82	Mental Health-Forensic	2	1,159	157	0	1,316	2	1,274	174	1,448
4103-12	64.83	Health-Children & Family	1	532	72	0	604	1	585	80	665
4103-15	64.84	Health-Vital Statistics	0	0	0	0	0	0	0	0	0
4103-20	64.85	Health-CCS	5	2,433	328	0	2,761	5	2,673	365	3,038
4103-22	64.86	Health-Homeless Pilot	2	912	123	0	1,035	2	1,002	137	1,139
4103-26	64.87	Health-MCH	1	285	38	0	324	1	313	43	356
4103-29	64.88	Health-Foster Care	2	988	133	0	1,122	2	1,086	148	1,234
4103-30	64.89	Health-Nursing Admin	2	988	133	0	1,122	2	1,086	148	1,234
4103-31	64.90	Health-CHDP	2	988	133	0	1,122	2	1,086	148	1,234
4103-33	64.91	Health-CMSP Local Health Conn	1	475	64	0	539	1	522	71	593
4103-35	64.92	Health-Field Nursing	0	0	0	0	0	0	0	0	0
4103-36	64.93	Health-Bioterrorism	2	893	121	0	1,014	2	981	134	1,115
4103-37	64.94	Health-Pandemic Flu Preparedness	0	0	0	0	0	0	0	0	0
4103-38	64.95	Health-Acute Communicable Dis	4	1,881	254	0	2,135	4	2,067	282	2,350
4103-39	64.96	Health-Immunization Grant	0	0	0	0	0	0	0	0	0
4103-40	64.97	Health-WIC Nutrition	11	5,435	734	0	6,169	11	5,972	816	6,788
4103-43	64.98	Health-Homeland Security Grant	0	0	0	0	0	0	0	0	0
4103-45	64.99	Health-WIC Breast Feeding P	0	0	0	0	0	0	0	0	0
4103-49	64.100	Health-P3 Impl Mass Vacc Readins Can	0	0	0	0	0	0	0	0	0
4103-50	64.101	Health-Laboratory	0	0	0	0	0	0	0	0	0
4103-51	64.102	Health-AIDS Surveillance	0	0	0	0	0	0	0	0	0
4103-53	64.103	Health-Tuberculosis	0	0	0	0	0	0	0	0	0
4103-54	64.104	Health-Chlamydia	0	0	0	0	0	0	0	0	0
4103-55	64.105	Health-Lead Poisoning	0	0	0	0	0	0	0	0	0
4103-56	64.106	Health-St Tuberculosis Grant	0	0	0	0	0	0	0	0	0
4103-57	64.107	Health-St. Medi-Cal Outreach	0	0	0	0	0	0	0	0	0
4103-60	64.108	Health-Health Education	0	0	0	0	0	0	0	0	0
4103-65	64.109	Health-Community Chronic Disease	0	0	0	0	0	0	0	0	0
4103-66	64.110	Health-Supp Nutritional Asst Prog Ed	4	1,938	262	0	2,200	4	2,130	291	2,421
4103-68	64.111	Health-Ebola Supplemental	0	0	0	0	0	0	0	0	0
4103-69	64.112	Health - Oral Care	0	152	21	0	173	0	167	23	190
4103-78	64.113	Health-Injury Prevention	0	0	0	0	0	0	0	0	0
4103-81	64.114	Health-Public Health Clinic	2	988	133	0	1,122	2	1,086	148	1,234
4103-98	64.115	Health - Prop 56 Tobacco Trust	0	0	0	0	0	0	0	0	0
4103-99	64.116	Health-Tobacco Control	2	760	103	0	863	2	835	114	949
4104-01	64.117	MHSA-Children's Sed Full Svc Part	2	1,026	139	0	1,165	2	1,128	154	1,282
4104-02	64.118	MHSA-Urgent Services	2	912	123	0	1,035	2	1,002	137	1,139
4104-03	64.119	MHSA-Transition Age Youth FSP	5	2,566	346	0	2,912	5	2,819	385	3,204
4104-04	64.120	MHSA-Adult and Older Adult FSP	3	1,482	200	0	1,682	3	1,629	222	1,851
4104-05	64.121	MHSA-Older Adult Mobile Outreach	1	494	67	0	561	1	543	74	617
4104-06	64.122	MHSA-Ethnic Outreach Services	5	2,566	346	0	2,912	5	2,819	385	3,204
4104-07	64.123	MHSA-Housing Program	0	0	0	0	0	0	0	0	0
4104-08	64.124	MHSA-Wellness & Recover Adult	11	5,207	703	0	5,910	11	5,721	781	6,503
4104-09	64.125	MHSA-Adult Urgent Services	9	4,390	593	0	4,983	9	4,823	659	5,482
4104-10	64.126	MHSA-Therapeutic Services	12	6,062	818	0	6,881	12	6,661	910	7,571
4104-12	64.127	MHSA-Community Prev Team	4	1,957	264	0	2,222	4	2,151	294	2,444
4104-14	64.128	MHSA-MHSA IT Proj	0	0	0	0	0	0	0	0	0
4104-15	64.129	MHSA-Work Educ & Training	0	0	0	0	0	0	0	0	0
4104-16	64.130	MHSA-Innovation	3	1,482	200	0	1,682	3	1,629	222	1,851
4104-17	64.131	MHSA-Administrative	1	475	64	0	539	1	522	71	593
4112	64.132	Health-County Share	0	0	0	0	0	0	0	0	0
4120-93	64.133	Human Services-Security & Compliance	0	0	0	0	0	0	0	0	0
4134-00	64.134	Jail Medical	2	988	133	0	1,122	2	1,086	148	1,234
4134-72	64.135	Jail Medical-LCC	2	836	113	0	949	2	919	125	1,044
4201	64.136	Non-County Providers	0	0	0	0	0	0	0	0	0
4400	64.137	Sutter Co Waterworks District #1	0	0	0	0	0	0	0	0	0
5101-05	64.138	Welfare-Social Workers Empy	13	6,481	875	0	7,355	0	0	0	0
5101-10	64.139	Welfare-Admin Support	27	13,493	1,822	0	15,315	0	0	0	0
5101-15	64.140	Welfare-Non-Welfare Admin Svcs	3	1,463	198	0	1,661	0	0	0	0
5101-20	64.141	Welfare-Social Services	34	17,009	2,296	0	19,305	0	0	0	0
5101-30	64.142	Welfare-Eligibility & Nonservices	105	52,092	7,033	0	59,124	0	0	0	0
5101-35	64.143	Welfare-Welfare Fraud	3	1,577	213	0	1,790	0	0	0	0
5101-40	64.144	Welfare-Clerical Support	21	10,472	1,414	0	11,885	0	0	0	0
5206	64.145	TANF-Foster Care	0	0	0	0	0	0	0	0	0
5211	64.146	Delinquent Tax Sales Trust Fund	0	0	0	0	0	0	0	0	0
5301	64.147	General Relief	0	0	0	0	0	0	0	0	0
5302	64.148	General Relief	0	0	0	0	0	0	0	0	0
5601	64.149	Veterans Service Officer	0	0	0	0	0	0	0	0	0
6201-35	64.150	Library-Literacy Prg	0	0	0	0	0	0	0	0	0
7202	64.151	Subsidy Requests Organizations	0	0	0	0	0	0	0	0	0
7204	64.152	Ettl Hall	0	0	0	0	0	0	0	0	0
Total Other Departments-2			316	156,047	21,067	0	177,114	108	58,737	8,023	66,760

Exhibit 3F.1 Cost Allocation, Sutter County Human Resources Department, Continued

Other Departments-1		Recruitment/Classification MSS				Direct Identified				Summary
Dept. No.	Department Name	Alloc Base (#EES)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Direct Identified (\$)	Second Alloc (\$)	Less Direct Billings (\$)	Sub Total (\$)	Net Total Allocated (\$)
0112	64.01 Child Supp Serv Reimb/Adjustment	26	0	0	0	0	0	0	0	14,474
0140	64.02 County Local Revenue Fund	0	0	0	0	0	0	0	0	0
0177	64.03 CCPIF SB 678	0	0	0	0	0	0	0	0	0
0184	64.04 Sheriff Inmate Welfare	0	0	0	0	0	0	0	0	2,356
0241	64.05 Public Safety Realignment 2011	0	0	0	0	0	0	0	0	0
0252	64.06 Emergency Medical Service	0	0	0	0	0	0	0	0	0
0253	64.07 RLF CDBG Housing Rehabilitation	0	0	0	0	0	0	0	0	0
0273	64.08 Local Innovation	0	0	0	0	0	0	0	0	0
0284	64.09 CDBG Housing Rehab 04-STB	0	0	0	0	0	0	0	0	0
0289	64.10 EDBG PI Fund	0	0	0	0	0	0	0	0	0
0301	64.11 County Service Area G	0	0	0	0	0	0	0	0	0
0305	64.12 County Service Area F	0	0	0	0	0	0	0	0	18,937
0309	64.13 County Service Area C	0	0	0	0	0	0	0	0	0
0311	64.14 County Service Area D	0	0	0	0	0	0	0	0	0
0320	64.15 Sutter County Water Agency	0	0	0	0	0	0	0	0	0
0321	64.16 Lo Canal Operations & Maintenance	0	0	0	0	0	0	0	0	0
0326	64.17 County Water Zone #4	0	0	0	0	0	0	0	0	0
0327	64.18 County Water Zone #5	0	0	0	0	0	0	0	0	0
0329	64.19 County Water Zone #7	0	0	0	0	0	0	0	0	0
0330	64.20 County Water Zone #8	0	0	0	0	0	0	0	0	0
0340	64.21 Co Consolid St Lighting District	0	0	0	0	0	0	0	0	0
0395	64.22 Rio Ramaza Comm. Serv District	0	0	0	0	0	0	0	0	0
1103	64.23 Non-Departmental Expense	0	0	0	0	0	0	0	0	0
1209	64.24 General Revenues	0	0	0	0	0	0	0	0	0
1801	64.25 Plant Acquisition	0	0	0	0	0	0	0	0	0
1803	64.26 Capital Projects	0	0	0	0	0	0	0	0	0
1911	64.27 General Insurance & Bonds	0	0	0	0	0	0	0	0	0
1923	64.28 Flood Control	0	0	0	0	0	0	0	0	0
2104	64.29 Grand Jury	0	0	0	0	0	0	0	0	0
2109	64.30 Trial Court Funding	0	0	0	0	0	0	0	0	0
2125-08	64.31 DA-Criminal Investigation	0	0	0	0	0	0	0	0	8,608
2125-09	64.32 DA-Welfare Investigation	0	0	0	0	0	0	0	0	0
2125-72	64.33 Local Community Correction Acc	0	0	0	0	0	0	0	0	1,314
2127-00	64.34 Victim Services	0	0	0	0	0	0	0	0	6,750
2202	64.35 Net 5-Sheriff	0	0	0	0	0	0	0	0	1,178
2230	64.36 PC1202.5 Trust	0	0	0	0	0	0	0	0	0
2303	64.37 Delinquency Prevention Commiss'n	0	0	0	0	0	0	0	0	0
2403	64.38 Feburary 2017 Flood	0	0	0	0	0	0	0	0	0
2703	64.39 Fish & Game Propagation	0	0	0	0	0	0	0	0	0
2711	64.40 Domestic Violence Centers	0	0	0	0	0	0	0	0	0
2724-29	64.41 Comm Svc Planning-Riego Road	0	0	0	0	0	0	0	0	0
3000	64.42 Urban Area Resident St Lighting	0	0	0	0	0	0	0	0	0
4102-01	64.43 Mental Health-Admin Support	0	0	0	0	0	0	0	0	36,696
4102-02	64.44 Mental Health-Homeless Mgt	0	0	0	0	0	0	0	0	0
4102-03	64.45 Mental Health-Crisis Clinic	0	0	0	0	0	0	0	0	24,509
4102-07	64.46 Mental Health-Inpatient	0	0	0	0	0	0	0	0	51,328
4102-08	64.47 Mental Health-Managed Care	0	0	0	0	0	0	0	0	0
4102-09	64.48 Mental Health-IMD/SNF Facilities	0	0	0	0	0	0	0	0	0
4102-10	64.49 Mental Health-Non IMD	0	0	0	0	0	0	0	0	0
4102-12	64.50 Mental Health-Day Treatment/Adult	0	0	0	0	0	0	0	0	0
4102-13	64.51 Mental Health-Juvenile Hall/Jail	0	0	0	0	0	0	0	0	0
4102-14	64.52 Mental Health-Homeless Mentally Ill	0	0	0	0	0	0	0	0	0
4102-15	64.53 Mental Health-Conditional Release Prgm	0	0	0	0	0	0	0	0	1,178
4102-16	64.54 Mental Health-Outpatient/Adult	0	0	0	0	0	0	0	0	20,885
4102-17	64.55 Mental Health-Outpatient/Child	0	0	0	0	0	0	0	0	10,510
4102-19	64.56 Mental Health-Children's IEP Svcs	0	0	0	0	0	0	0	0	0
4102-20	64.57 Mental Health-Advocacy	0	0	0	0	0	0	0	0	0
4102-22	64.58 Mental Health-Camp Singer	0	0	0	0	0	0	0	0	1,178
4102-25	64.59 Mental Health-Systems of Care Children	0	0	0	0	0	0	0	0	0
4102-26	64.60 Mental Health-Sutter County BF	0	0	0	0	0	0	0	0	3,534
4102-29	64.61 Mental Health-Yuba County BF	0	0	0	0	0	0	0	0	3,307
4102-31	64.62 Mental Health-CSS/Admin Sup	0	0	0	0	0	0	0	0	0
4102-32	64.63 Mental Health-CSOC Adult Prgm	0	0	0	0	0	0	0	0	0
4102-34	64.64 Mental Health-Victor Community	0	0	0	0	0	0	0	0	0
4102-35	64.65 Mental Health-CSS/Direct/Case Svcs	0	0	0	0	0	0	0	0	1,178
4102-41	64.66 Mental Health-Alcohol Admin	0	0	0	0	0	0	0	0	0
4102-42	64.67 Mental Health-Prevention	0	0	0	0	0	0	0	0	1,178
4102-44	64.68 Mental Health-Safe & Drug Free Schls	0	0	0	0	0	0	0	0	0
4102-48	64.69 Mental Health-Sutter Co CW D/A	0	0	0	0	0	0	0	0	2,129
4102-50	64.70 Mental Health-Drug Outpatient	0	0	0	0	0	0	0	0	4,123
4102-51	64.71 Mental Health-OFC	0	0	0	0	0	0	0	0	0
4102-52	64.72 Mental Health-Drug/Outreach	0	0	0	0	0	0	0	0	0
4102-53	64.73 Mental Health-Drug & Alcohol Juv	0	0	0	0	0	0	0	0	0
4102-54	64.74 Mental Health-First Steps	0	0	0	0	0	0	0	0	7,067
4102-58	64.75 Mental Health-Drug Court SC	0	0	0	0	0	0	0	0	227
4102-59	64.76 Mental Health-Yuba County	0	0	0	0	0	0	0	0	0
4102-65	64.77 Mental Health-UR/QI Programs	0	0	0	0	0	0	0	0	5,346
Total Other Departments-1		26	0	0	0	0	0	0	0	227,988

Exhibit 3F.1 Cost Allocation, Sutter County Human Resources Department, Continued

Other Departments-2			Recruitment/Classification MSS				Direct Identified				Summary
			Dept. No.	Department Name	Alloc Base (#EES)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Direct Identified (\$)	Second Alloc (\$)	Less Direct Billings (\$)
4102-68	64.78	Mental Health-Drug Medi-Cal	0	0	0	0	0	0	0	0	0
4102-72	64.79	Mental Health-Local Comm Corr	0	0	0	0	0	0	0	0	3,805
4102-80	64.80	Mental Health-SB678	0	0	0	0	0	0	0	0	498
4102-81	64.81	Mental Health-Juvenile Probation	0	0	0	0	0	0	0	0	951
4102-82	64.82	Mental Health-Forensic	0	0	0	0	0	0	0	0	2,763
4103-12	64.83	Health-Children & Family	0	0	0	0	0	0	0	0	1,268
4103-15	64.84	Health-Vital Statistics	0	0	0	0	0	0	0	0	0
4103-20	64.85	Health-CCS	0	0	0	0	0	0	0	0	5,799
4103-22	64.86	Health-Homeless Pilot	0	0	0	0	0	0	0	0	2,175
4103-26	64.87	Health-MCH	0	0	0	0	0	0	0	0	680
4103-29	64.88	Health-Foster Care	0	0	0	0	0	0	0	0	2,356
4103-30	64.89	Health-Nursing Admin	0	0	0	0	0	0	0	0	2,356
4103-31	64.90	Health-CHDP	0	0	0	0	0	0	0	0	2,356
4103-33	64.91	Health-CMSP Local Health Conn	0	0	0	0	0	0	0	0	1,133
4103-35	64.92	Health-Field Nursing	0	0	0	0	0	0	0	0	0
4103-36	64.93	Health-Bioterrorism	0	0	0	0	0	0	0	0	2,129
4103-37	64.94	Health-Pandemic Flu Preparedness	0	0	0	0	0	0	0	0	0
4103-38	64.95	Health-Acute Communicable Dis	0	0	0	0	0	0	0	0	4,485
4103-39	64.96	Health-Immunization Grant	0	0	0	0	0	0	0	0	0
4103-40	64.97	Health-WIC Nutrition	0	0	0	0	0	0	0	0	12,957
4103-43	64.98	Health-Homeland Security Grant	0	0	0	0	0	0	0	0	0
4103-45	64.99	Health-WIC Breast Feeding P	0	0	0	0	0	0	0	0	0
4103-49	64.100	Health-P3 Impl Mass Vacc Readins Carr	0	0	0	0	0	0	0	0	0
4103-50	64.101	Health-Laboratory	0	0	0	0	0	0	0	0	0
4103-51	64.102	Health-AIDS Surveillance	0	0	0	0	0	0	0	0	0
4103-53	64.103	Health-Tuberculosis	0	0	0	0	0	0	0	0	0
4103-54	64.104	Health-Chlamydia	0	0	0	0	0	0	0	0	0
4103-55	64.105	Health-Lead Poisoning	0	0	0	0	0	0	0	0	0
4103-56	64.106	Health-St Tuberculosis Grant	0	0	0	0	0	0	0	0	0
4103-57	64.107	Health-St. Medi-Cal Outreach	0	0	0	0	0	0	0	0	0
4103-60	64.108	Health-Health Education	0	0	0	0	0	0	0	0	0
4103-65	64.109	Health-Community Chronic Disease	0	0	0	0	0	0	0	0	0
4103-66	64.110	Health-Supp Nutritional Asst Prog Ed	0	0	0	0	0	0	0	0	4,621
4103-68	64.111	Health-Ebola Supplemental	0	0	0	0	0	0	0	0	0
4103-69	64.112	Health - Oral Care	0	0	0	0	0	0	0	0	362
4103-78	64.113	Health-Injury Prevention	0	0	0	0	0	0	0	0	0
4103-81	64.114	Health-Public Health Clinic	0	0	0	0	0	0	0	0	2,356
4103-98	64.115	Health - Prop 56 Tobacco Trust	0	0	0	0	0	0	0	0	0
4103-99	64.116	Health-Tobacco Control	0	0	0	0	0	0	0	0	1,812
4104-01	64.117	MHSA-Children's Sed Full Svc Part	0	0	0	0	0	0	0	0	2,446
4104-02	64.118	MHSA-Urgent Services	0	0	0	0	0	0	0	0	2,175
4104-03	64.119	MHSA-Transition Age Youth FSP	0	0	0	0	0	0	0	0	6,116
4104-04	64.120	MHSA-Adult and Older Adult FSP	0	0	0	0	0	0	0	0	3,534
4104-05	64.121	MHSA-Older Adult Mobile Outreach	0	0	0	0	0	0	0	0	1,178
4104-06	64.122	MHSA-Ethnic Outreach Services	0	0	0	0	0	0	0	0	6,116
4104-07	64.123	MHSA-Housing Program	0	0	0	0	0	0	0	0	0
4104-08	64.124	MHSA-Wellness & Recover Adult	0	0	0	0	0	0	0	0	12,413
4104-09	64.125	MHSA-Adult Urgent Services	0	0	0	0	0	0	0	0	10,465
4104-10	64.126	MHSA-Therapeutic Services	0	0	0	0	0	0	0	0	14,452
4104-12	64.127	MHSA-Community Prev Team	0	0	0	0	0	0	0	0	4,666
4104-14	64.128	MHSA-MHSA IT Proj	0	0	0	0	0	0	0	0	0
4104-15	64.129	MHSA-Work Educ & Training	0	0	0	0	0	0	0	0	0
4104-16	64.130	MHSA-Innovation	0	0	0	0	0	0	0	0	3,534
4104-17	64.131	MHSA-Administrative	0	0	0	0	0	0	0	0	1,133
4112	64.132	Health-County Share	0	0	0	0	0	0	0	0	0
4120-93	64.133	Human Services-Security & Compliance	0	0	0	0	0	0	0	0	0
4134-00	64.134	Jail Medical	0	0	0	0	0	0	0	0	2,356
4134-72	64.135	Jail Medical-LCC	0	0	0	0	0	0	0	0	1,993
4201	64.136	Non-County Providers	0	0	0	0	0	0	0	0	0
4400	64.137	Sutter Co Waterworks District #1	0	0	0	0	0	0	0	0	0
5101-05	64.138	Welfare-Social Workers Empy	13	0	0	0	0	0	0	0	7,355
5101-10	64.139	Welfare-Admin Support	27	0	0	0	0	0	0	0	15,315
5101-15	64.140	Welfare-Non-Welfare Admin Svcs	3	0	0	0	0	0	0	0	1,661
5101-20	64.141	Welfare-Social Services	34	0	0	0	0	0	0	0	19,305
5101-30	64.142	Welfare-Eligibility & Nonservices	105	0	0	0	0	0	0	0	59,124
5101-35	64.143	Welfare-Welfare Fraud	3	0	0	0	0	0	0	0	1,790
5101-40	64.144	Welfare-Clerical Support	21	0	0	0	0	0	0	0	11,885
5206	64.145	TANF-Foster Care	0	0	0	0	0	0	0	0	0
5211	64.146	Delinquent Tax Sales Trust Fund	0	0	0	0	0	0	0	0	0
5301	64.147	General Relief	0	0	0	0	0	0	0	0	0
5302	64.148	General Relief	0	0	0	0	0	0	0	0	0
5601	64.149	Veterans Service Officer	0	0	0	0	0	0	0	0	0
6201-35	64.150	Library-Literacy Prg	0	0	0	0	0	0	0	0	0
7202	64.151	Subsidy Requests Organizations	0	0	0	0	0	0	0	0	0
7204	64.152	Ettl Hall	0	0	0	0	0	0	0	0	0
Total Other Departments-2			208	0	0	0	0	0	0	0	243,875

Exhibit 3F.2 Cost Allocation, Sutter County Human Resources Department, Year Ended June 30, 2018

Non County Agencies			Employee/Labor Relations					Recruitment/Classification Non-MSS			
Fund No.	Fund Name	Alloc	First	Second	Less Direct	Sub	Alloc	First	Second	Sub	
		Base	Alloc	Alloc	Billings	Total	Base	Alloc	Alloc	Total	
		(#EES)	(\$)	(\$)	(\$)	(\$)	(#EES)	(\$)	(\$)	(\$)	
5100	65.01 Children/Family Comm.	4	1,957	264	0	2,222	4	2,151	294	2,444	
5116	65.02 DNA ID Prop 69 State	0	0	0	0	0	0	0	0	0	
5121	65.03 Redevelopment Prop Tax Tr	0	0	0	0	0	0	0	0	0	
5125	65.04 ERAF 04/05	0	0	0	0	0	0	0	0	0	
5128	65.05 Live Oak Redevelopment Agency	0	0	0	0	0	0	0	0	0	
5193	65.06 Highland EST Improv Redemption	0	0	0	0	0	0	0	0	0	
5203	65.07 Agency Collections Payable	0	0	0	0	0	0	0	0	0	
5209	65.08 Aid for Adoption	0	0	0	0	0	0	0	0	0	
5212	65.09 Local Transportation Tax	0	0	0	0	0	0	0	0	0	
5215	65.10 Tax Collector's Trust	0	0	0	0	0	0	0	0	0	
5218	65.11 Taxes	0	0	0	0	0	0	0	0	0	
5219	65.12 In Lieu Tax Trust	0	0	0	0	0	0	0	0	0	
5240	65.13 City of Live Oak	0	0	0	0	0	0	0	0	0	
5241	65.14 City of Yuba City	0	0	0	0	0	0	0	0	0	
5262	65.15 Sutter-Butte Flood Control	0	0	0	0	0	0	0	0	0	
5263	65.16 Sac Area Flood Control	0	0	0	0	0	0	0	0	0	
5265	65.17 FRAQMD	0	0	0	0	0	0	0	0	0	
5267	65.18 Statewide Comm Infrastructure	0	0	0	0	0	0	0	0	0	
5277	65.19 Narco	0	0	0	0	0	0	0	0	0	
5280	65.20 Regional Waste Management	0	0	0	0	0	0	0	0	0	
6401	65.21 Fairview Cemetery	1	494	67	0	561	0	0	0	0	
6402	65.22 Live Oak Cemetery	3	1,558	210	0	1,769	0	0	0	0	
6403	65.23 Meridian Cemetery Trust	0	0	0	0	0	0	0	0	0	
6404	65.24 Nicolaus Cemetery	0	0	0	0	0	0	0	0	0	
6405	65.25 Pleasant Grove Cemetery	0	0	0	0	0	0	0	0	0	
6406	65.26 Sutter Cemetery	13	6,348	857	1,729	5,475	0	0	0	0	
6415	65.27 Gilsizer County Drainage	2	1,064	144	193	1,015	0	0	0	0	
6416	65.28 Live Oak Cemetery Specl Assess	0	0	0	0	0	0	0	0	0	
6419	65.29 Meridian Fire District	0	0	0	0	0	0	0	0	0	
6420	65.30 Sutter Basin Fire	0	0	0	0	0	0	0	0	0	
6424	65.31 Levee Dist #1-Feather River	0	0	0	0	0	0	0	0	0	
6426	65.32 Levee District #1	2	1,216	164	189	1,192	0	0	0	0	
6427	65.33 Levee District #9	0	0	0	0	0	0	0	0	0	
6428	65.34 Maintenance Area #3	0	0	0	0	0	0	0	0	0	
6429	65.35 Maintenance Area #7 Zone 2	0	0	0	0	0	0	0	0	0	
6430	65.36 Maintenance Area #7 Zone 3	0	0	0	0	0	0	0	0	0	
6431	65.37 Maintenance Area #7 Zone 4	0	0	0	0	0	0	0	0	0	
6434	65.38 Bear River Levee Maintenance	0	0	0	0	0	0	0	0	0	
6435	65.39 Colusa Mosquito Abatement	0	0	0	0	0	0	0	0	0	
6436	65.40 S-Y Mosquito & Vector Control	0	0	0	0	0	0	0	0	0	
6437	65.41 Maintenance Area #16 Zone 1	0	0	0	0	0	0	0	0	0	
6438	65.42 Maintenance Area #16 Zone 2	0	0	0	0	0	0	0	0	0	
6439	65.43 Maintenance Area #16 Zone 3	0	0	0	0	0	0	0	0	0	
6440	65.44 Maintenance Area #16 Zone 4	0	0	0	0	0	0	0	0	0	
6449	65.45 Reclamation District #1000	0	0	0	0	0	0	0	0	0	
6451	65.46 Reclamation District #70	0	0	0	0	0	0	0	0	0	
6452	65.47 Reclamation District #777	0	0	0	0	0	0	0	0	0	
6453	65.48 Reclamation District #817	0	0	0	0	0	0	0	0	0	
6455	65.49 Reclamation District #1001	0	0	0	0	0	0	0	0	0	
6458	65.50 Reclamation District #2054	0	0	0	0	0	0	0	0	0	
6459	65.51 Reclamation District #2056	0	0	0	0	0	0	0	0	0	
6460	65.52 Reclamation District #2103	0	0	0	0	0	0	0	0	0	
6461	65.53 Reclamation District #1500	0	0	0	0	0	0	0	0	0	
6462	65.54 Reclamation District #1660	0	0	0	0	0	0	0	0	0	
6470	65.55 Sutter County Resource Conservtn	2	779	105	0	884	0	0	0	0	
6471	65.56 LAFCO	0	0	0	0	0	0	0	0	0	
6480	65.57 Butte Water District	0	0	0	0	0	0	0	0	0	
6481	65.58 Feather Water District	0	0	0	0	0	0	0	0	0	
6484	65.59 SCSD-90 Series A-Imprv Redemptn	0	0	0	0	0	0	0	0	0	
6489	65.60 CA First Sutter	0	0	0	0	0	0	0	0	0	
6490	65.61 CA Enterp Dev Auth Comm Pace	0	0	0	0	0	0	0	0	0	
6491	65.62 California Hero Program	0	0	0	0	0	0	0	0	0	
7562	65.63 Woodland Unified	0	0	0	0	0	0	0	0	0	
7565	65.64 Sutter Co Schools	0	0	0	0	0	0	0	0	0	
7577	65.65 Yuba Community College	0	0	0	0	0	0	0	0	0	
7601	65.66 E Nicolaus High 2000 Debt	0	0	0	0	0	0	0	0	0	
7602	65.67 Woodland Unified Debt Ser	0	0	0	0	0	0	0	0	0	
7607	65.68 Sutter High 2008 Bond Deb	0	0	0	0	0	0	0	0	0	
7651	65.69 YC#99-1 Series C Bonds Db	0	0	0	0	0	0	0	0	0	
7652	65.70 YC 2004-1 Meas K Bonds Deb	0	0	0	0	0	0	0	0	0	
7654	65.71 Franklin Elem 2006 DBT Ser	0	0	0	0	0	0	0	0	0	
7655	65.72 Yuba Comm. College Distr DS-A	0	0	0	0	0	0	0	0	0	
7656	65.73 Yuba Comm. College Distr DS-B	0	0	0	0	0	0	0	0	0	
7657	65.74 Yuba Comm College Distrb	0	0	0	0	0	0	0	0	0	
7661	65.75 LO#04-1 Series A Bonds Db	0	0	0	0	0	0	0	0	0	
7663	65.76 East Nicolaus H 2014 Debt Svc	0	0	0	0	0	0	0	0	0	
NVBH	65.77 North Valley Beh Health	0	0	0	0	0	0	0	0	0	
Total Non County Agencies		27	13,417	1,811	2,110	13,118	4	2,151	294	2,444	

Exhibit 3F.2 Cost Allocation, Sutter County Human Resources Department, Continued

Non County Agencies		Recruitment/Classification MSS				Direct Identified				Summary
Fund No.	Fund Name	Alloc Base (#EES)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Direct Identified (\$)	Second Alloc (\$)	Less Direct Billings (\$)	Sub Total (\$)	Net Total Allocated (\$)
5100	65.01 Children/Family Comm.	0	0	0	0	0	0	0	0	4,666
5116	65.02 DNA ID Prop 69 State	0	0	0	0	0	0	0	0	0
5121	65.03 Redevelopment Prop Tax Tr	0	0	0	0	0	0	0	0	0
5125	65.04 ERAF 04/05	0	0	0	0	0	0	0	0	0
5128	65.05 Live Oak Redevelopment Agency	0	0	0	0	0	0	0	0	0
5193	65.06 Highland EST Improv Redemption	0	0	0	0	0	0	0	0	0
5203	65.07 Agency Collections Payable	0	0	0	0	0	0	0	0	0
5209	65.08 Aid for Adoption	0	0	0	0	0	0	0	0	0
5212	65.09 Local Transportation Tax	0	0	0	0	0	0	0	0	0
5215	65.10 Tax Collector's Trust	0	0	0	0	0	0	0	0	0
5218	65.11 Taxes	0	0	0	0	0	0	0	0	0
5219	65.12 In Lieu Tax Trust	0	0	0	0	0	0	0	0	0
5240	65.13 City of Live Oak	0	0	0	0	0	0	0	0	0
5241	65.14 City of Yuba City	0	0	0	0	0	0	0	0	0
5262	65.15 Sutter-Butte Flood Control	0	0	0	0	0	0	0	0	0
5263	65.16 Sac Area Flood Control	0	0	0	0	0	0	0	0	0
5265	65.17 FRAQMD	0	0	0	0	0	0	0	0	0
5267	65.18 Statewide Comm Infrastructure	0	0	0	0	0	0	0	0	0
5277	65.19 Narco	0	0	0	0	0	0	0	0	0
5280	65.20 Regional Waste Management	0	0	0	0	0	0	0	0	0
6401	65.21 Fairview Cemetery	0	0	0	0	0	0	0	0	561
6402	65.22 Live Oak Cemetery	0	0	0	0	0	0	0	0	1,769
6403	65.23 Meridian Cemetery Trust	0	0	0	0	0	0	0	0	0
6404	65.24 Nicolaus Cemetery	0	0	0	0	0	0	0	0	0
6405	65.25 Pleasant Grove Cemetery	0	0	0	0	0	0	0	0	0
6406	65.26 Sutter Cemetery	0	0	0	0	0	0	0	0	5,475
6415	65.27 Gilsizer County Drainage	0	0	0	0	0	0	0	0	1,015
6416	65.28 Live Oak Cemetery Specl Assess	0	0	0	0	0	0	0	0	0
6419	65.29 Meridian Fire District	0	0	0	0	0	0	0	0	0
6420	65.30 Sutter Basin Fire	0	0	0	0	0	0	0	0	0
6424	65.31 Levee Disrt #1-Feather River	0	0	0	0	0	0	0	0	0
6426	65.32 Levee District #1	0	0	0	0	0	0	0	0	1,192
6427	65.33 Levee District #9	0	0	0	0	0	0	0	0	0
6428	65.34 Maintenance Area #3	0	0	0	0	0	0	0	0	0
6429	65.35 Maintenance Area #7 Zone 2	0	0	0	0	0	0	0	0	0
6430	65.36 Maintenance Area #7 Zone 3	0	0	0	0	0	0	0	0	0
6431	65.37 Maintenance Area #7 Zone 4	0	0	0	0	0	0	0	0	0
6434	65.38 Bear River Levee Maintenance	0	0	0	0	0	0	0	0	0
6435	65.39 Colusa Mosquito Abatement	0	0	0	0	0	0	0	0	0
6436	65.40 S-Y Mosquito & Vector Control	0	0	0	0	0	0	0	0	0
6437	65.41 Maintenance Area #16 Zone 1	0	0	0	0	0	0	0	0	0
6438	65.42 Maintenance Area #16 Zone 2	0	0	0	0	0	0	0	0	0
6439	65.43 Maintenance Area #16 Zone 3	0	0	0	0	0	0	0	0	0
6440	65.44 Maintenance Area #16 Zone 4	0	0	0	0	0	0	0	0	0
6449	65.45 Reclamation District #1000	0	0	0	0	0	0	0	0	0
6451	65.46 Reclamation District #70	0	0	0	0	0	0	0	0	0
6452	65.47 Reclamation District #777	0	0	0	0	0	0	0	0	0
6453	65.48 Reclamation District #817	0	0	0	0	0	0	0	0	0
6455	65.49 Reclamation District #1001	0	0	0	0	0	0	0	0	0
6458	65.50 Reclamation District #2054	0	0	0	0	0	0	0	0	0
6459	65.51 Reclamation District #2056	0	0	0	0	0	0	0	0	0
6460	65.52 Reclamation District #2103	0	0	0	0	0	0	0	0	0
6461	65.53 Reclamation District #1500	0	0	0	0	0	0	0	0	0
6462	65.54 Reclamation District #1660	0	0	0	0	0	0	0	0	0
6470	65.55 Sutter County Resource Conservtn	0	0	0	0	0	0	0	0	884
6471	65.56 LAFCO	0	0	0	0	0	0	0	0	0
6480	65.57 Butte Water District	0	0	0	0	0	0	0	0	0
6481	65.58 Feather Water District	0	0	0	0	0	0	0	0	0
6484	65.59 SCSD-90 Series A-Imprv Redemptn	0	0	0	0	0	0	0	0	0
6489	65.60 CA First Sutter	0	0	0	0	0	0	0	0	0
6490	65.61 CA Enterp Dev Auth Comm Pace	0	0	0	0	0	0	0	0	0
6491	65.62 California Hero Program	0	0	0	0	0	0	0	0	0
7562	65.63 Woodland Unified	0	0	0	0	0	0	0	0	0
7565	65.64 Sutter Co Schools	0	0	0	0	0	0	0	0	0
7577	65.65 Yuba Community College	0	0	0	0	0	0	0	0	0
7601	65.66 E Nicolaus High 2000 Debt	0	0	0	0	0	0	0	0	0
7602	65.67 Woodland Unified Debt Ser	0	0	0	0	0	0	0	0	0
7607	65.68 Sutter High 2008 Bond Deb	0	0	0	0	0	0	0	0	0
7651	65.69 YC#99-1 Series C Bonds Db	0	0	0	0	0	0	0	0	0
7652	65.70 YC 2004-1 Meas K Bonds Deb	0	0	0	0	0	0	0	0	0
7654	65.71 Franklin Elem 2006 DBT Ser	0	0	0	0	0	0	0	0	0
7655	65.72 Yuba Comm. College Distr DS-A	0	0	0	0	0	0	0	0	0
7656	65.73 Yuba Comm. College Distr DS-B	0	0	0	0	0	0	0	0	0
7657	65.74 Yuba Comm College Distrb	0	0	0	0	0	0	0	0	0
7661	65.75 LO#04-1 Series A Bonds Db	0	0	0	0	0	0	0	0	0
7663	65.76 East Nicolaus H 2014 Debt Svc	0	0	0	0	0	0	0	0	0
NVBH	65.77 North Valley Beh Health	0	0	0	0	0	0	0	0	0
Total Non County Agencies		0	0	0	0	0	0	0	0	15,563

Exhibit 3G. Cost Allocation, Sutter County Building Maintenance Department, Year Ended June 30, 2018

All Departments			Maintenance				Grounds		
Dept. No.	Department Name	Direct Identified (\$)	Second Alloc (\$)	Less Direct Billings (\$)	Sub Total (\$)	Direct Identified (\$)	Second Alloc (\$)	Sub Total (\$)	
1102	1. County Administrator	74,643	N/A	0	74,643	10,699	N/A	10,699	
1201	2. Auditor-Controller	11,866	N/A	0	11,866	1,124	N/A	1,124	
1202	3. Treasurer-Tax Collector	5,685	N/A	0	5,685	1,036	N/A	1,036	
1205	4. General Services Department	93,470	N/A	0	93,470	5,705	N/A	5,705	
1301	5. County Counsel	16,509	N/A	0	16,509	3,360	N/A	3,360	
1401	6. Human Resources	40,373	N/A	0	40,373	3,471	N/A	3,471	
1700	7. Building Maintenance	24,568	N/A	0	24,568	21,313	N/A	21,313	
1101	8. Board of Supervisors	19,783	1,079	0	20,862	10,603	846	11,449	
1105	9. Clerk of the Board	1,520	83	0	1,603	1,381	110	1,491	
1203	10. Assessor	14,041	766	0	14,806	10,520	839	11,360	
1204	11. Revenue Collection	139	8	0	146	88	7	95	
1502	12. Elections	38,201	2,084	0	40,285	12,856	1,026	13,882	
1600	13. Sheriff-Communications	0	0	0	0	0	0	0	
1702	14. Water/Wastewater Facilities	0	0	0	0	0	0	0	
1920	15. Engineering Services	8,100	442	0	8,542	1,584	126	1,711	
1922	16. Water Resources	3,375	184	0	3,559	739	59	798	
2103	17. Sheriff's Court Bailiffs	0	0	0	0	0	0	0	
2106	18. Public Defender	0	0	0	0	0	0	0	
2112	19. Consolidated Courts	0	0	0	0	0	0	0	
2125	20. District Attorney	10,975	599	0	11,574	1,821	145	1,966	
2125-01	21. DA-Criminal Division	0	0	0	0	0	0	0	
2125-03	22. DA-Victim/Witness Assistance	0	0	0	0	0	0	0	
2125-05	23. DA-Statutory Rape Vert Prosecute	0	0	0	0	0	0	0	
2201	24. Sheriff-Coroner	33,080	1,804	0	34,885	19,350	1,544	20,894	
2205	25. Sheriff-Boat Patrol	0	0	0	0	0	0	0	
2208	26. Sheriff-Live Oak Contract	0	0	0	0	0	0	0	
2301	27. Sheriff-County Jail	287,695	15,691	0	303,386	7,821	624	8,445	
2302	28. Anti-Drug Abuse Enforcement	0	0	0	0	0	0	0	
2304	29. Probation	35,255	1,923	0	37,178	8,994	718	9,712	
2309	30. Bi-County Juvenile Hall	0	0	0	0	0	0	0	
2401	31. Emergency Services	6,380	348	0	6,728	189	15	204	
2402	32. Fire Services Administration	325	18	0	343	196	16	212	
2601	33. Agricultural Commissioner	41,200	2,247	0	43,447	11,076	884	11,960	
2706	34. Recorder	19,125	1,043	0	20,168	3,520	281	3,800	
2709	35. Pub. Guardian/Conservator	1	0	0	1	38	3	41	
2710	36. County Clerk	6,375	348	0	6,723	1,173	94	1,267	
2721	37. Development Services	7,501	409	0	7,910	2,638	211	2,849	
2724-24	38. Planning & Building	4,306	235	0	4,541	947	76	1,022	
2724-31	39. Community Services Building Inspection	2,871	157	0	3,028	907	72	979	
2724-32	40. Code Enforcement Svcs	0	0	0	0	0	0	0	
2725	41. Environmental Health	4,490	245	0	4,735	1,411	113	1,524	
2726	42. Animal Control	0	0	0	0	0	0	0	
2727	43. CUPA	0	0	0	0	0	0	0	
3100	44. Road	29,738	1,622	0	31,360	259	21	280	
3200	45. County Airport	150	8	0	159	0	0	0	
3300	46. Transportation Development	0	0	0	0	0	0	0	
4102-00	47. Mental Health	161,778	8,824	0	170,602	36,685	2,927	39,613	
4103-10	48. Health	74,327	4,054	0	78,381	7,098	566	7,664	
4104-00	49. Mental Health Service Act	2,106	115	0	2,221	0	0	0	
4120-00	50. Human Services Admin	21,394	1,167	0	22,561	2,242	179	2,421	
4580	51. Fleet Management ISF	5,341	291	0	5,632	978	78	1,056	
4581	52. Information Technology ISF	41,594	2,269	0	43,862	3,411	272	3,683	
4590	53. Liability Insurance ISF	0	0	0	0	0	0	0	
4591	54. Workers' Comp. Ins. ISF	0	0	0	0	0	0	0	
4595	55. Employee Wellness Services	150	8	0	159	0	0	0	
5000	56. Trial Court Agency	1,230	67	9,399	(8,102)	4,930	393	5,323	
5101-00	57. Welfare	72,296	3,943	0	76,239	9,886	789	10,675	
5200	58. IHSS Public Authority	0	0	0	0	0	0	0	
6201	59. County Library	107,331	5,854	0	113,185	22,631	1,806	24,437	
6301	60. Bi-County Farm Advisor	6,223	339	0	6,563	631	50	682	
7101	61. Parks and Recreation	60,028	3,274	0	63,302	59,099	4,716	63,814	
7201	62. Community Memorial Museum	41,800	2,280	0	44,079	26,152	2,087	28,239	
7203	63. Vets Memorial Community Bldg	74,594	4,068	0	78,662	28,889	2,305	31,195	
64.A	64. Other Departments-1	102,805	5,607	0	108,412	17,992	1,436	19,427	
64.B	64. Other Departments-2	14,984	817	0	15,802	5,916	472	6,388	
65.	65. Non County Agencies	19,483	1,063	0	20,545	0	0	0	
TOTAL (First Allocation Base)		1,649,205	N/A	9,399	1,715,187	371,358	N/A	397,263	
LESS: Service Dept., No. 1--7		267,115	N/A	0	267,115	46,707	N/A	46,707	
TOTAL (Second Allocation Base)		1,382,090	75,381	9,399	1,448,072	324,650	25,905	350,555	

Exhibit 3G. Cost Allocation, Sutter County Building Maintenance Department, Continued

All Departments			Custodial			Administration			Summary
Dept. No.	Department Name	Direct Identified (\$)	Second Alloc (\$)	Sub Total (\$)	Direct Identified (\$)	Second Alloc (\$)	Sub Total (\$)	Net Total Allocated (\$)	
1102	1. County Administrator	13,675	N/A	13,675	0	N/A	0	99,017	
1201	2. Auditor-Controller	13,221	N/A	13,221	0	N/A	0	26,211	
1202	3. Treasurer-Tax Collector	12,799	N/A	12,799	0	N/A	0	19,520	
1205	4. General Services Department	5,238	N/A	5,238	0	N/A	0	104,413	
1301	5. County Counsel	12,592	N/A	12,592	0	N/A	0	32,461	
1401	6. Human Resources	8,500	N/A	8,500	0	N/A	0	52,344	
1700	7. Building Maintenance	27,356	N/A	27,356	0	N/A	0	73,237	
1101	8. Board of Supervisors	13,572	1,433	15,005	0	0	0	47,316	
1105	9. Clerk of the Board	2,273	240	2,513	0	0	0	5,607	
1203	10. Assessor	44,410	4,689	49,099	0	0	0	75,265	
1204	11. Revenue Collection	159	17	175	0	0	0	417	
1502	12. Elections	20,133	2,126	22,259	0	0	0	76,425	
1600	13. Sheriff-Communications	1	0	2	0	0	0	2	
1702	14. Water/Wastewater Facilities	0	0	0	0	0	0	0	
1920	15. Engineering Services	8,586	907	9,492	0	0	0	19,745	
1922	16. Water Resources	4,063	429	4,491	0	0	0	8,848	
2103	17. Sheriff's Court Bailiffs	0	0	0	0	0	0	0	
2106	18. Public Defender	0	0	0	0	0	0	0	
2112	19. Consolidated Courts	0	0	0	0	0	0	0	
2125	20. District Attorney	23,818	2,515	26,332	0	0	0	39,872	
2125-01	21. DA-Criminal Division	0	0	0	0	0	0	0	
2125-03	22. DA-Victim/Witness Assistance	0	0	0	0	0	0	0	
2125-05	23. DA-Statutory Rape Vert Prosecute	0	0	0	0	0	0	0	
2201	24. Sheriff-Coroner	108,582	11,465	120,047	0	0	0	175,825	
2205	25. Sheriff-Boat Patrol	0	0	0	0	0	0	0	
2208	26. Sheriff-Live Oak Contract	0	0	0	0	0	0	0	
2301	27. Sheriff-County Jail	1,579	167	1,746	0	0	0	313,577	
2302	28. Anti-Drug Abuse Enforcement	0	0	0	0	0	0	0	
2304	29. Probation	161	17	178	0	0	0	47,068	
2309	30. Bi-County Juvenile Hall	0	0	0	0	0	0	0	
2401	31. Emergency Services	4,910	518	5,429	0	0	0	12,361	
2402	32. Fire Services Administration	1,163	123	1,286	0	0	0	1,841	
2601	33. Agricultural Commissioner	34,161	3,607	37,768	0	0	0	93,175	
2706	34. Recorder	17,398	1,837	19,235	0	0	0	43,204	
2709	35. Pub. Guardian/Conservator	1,525	161	1,686	0	0	0	1,728	
2710	36. County Clerk	5,799	612	6,412	0	0	0	14,401	
2721	37. Development Services	15,188	1,604	16,792	0	0	0	27,551	
2724-24	38. Planning & Building	5,211	550	5,761	0	0	0	11,325	
2724-31	39. Community Services Building Inspection	5,176	546	5,722	0	0	0	9,729	
2724-32	40. Code Enforcement Srvs	0	0	0	0	0	0	0	
2725	41. Environmental Health	8,054	850	8,905	0	0	0	15,164	
2726	42. Animal Control	0	0	0	0	0	0	0	
2727	43. CUPA	0	0	0	0	0	0	0	
3100	44. Road	4,166	440	4,606	0	0	0	36,246	
3200	45. County Airport	0	0	0	0	0	0	159	
3300	46. Transportation Development	0	0	0	0	0	0	0	
4102-00	47. Mental Health	287,943	30,402	318,346	0	0	0	528,560	
4103-10	48. Health	65,582	6,924	72,507	0	0	0	158,552	
4104-00	49. Mental Health Service Act	672	71	743	0	0	0	2,964	
4120-00	50. Human Services Admin	19,512	2,060	21,572	0	0	0	46,553	
4580	51. Fleet Management ISF	10,886	1,149	12,036	0	0	0	18,723	
4581	52. Information Technology ISF	33,239	3,510	36,749	0	0	0	84,294	
4590	53. Liability Insurance ISF	0	0	0	0	0	0	0	
4591	54. Workers' Comp. Ins. ISF	0	0	0	0	0	0	0	
4595	55. Employee Wellness Services	0	0	0	0	0	0	159	
5000	56. Trial Court Agency	324	34	359	0	0	0	(2,420)	
5101-00	57. Welfare	242,333	25,586	267,919	0	0	0	354,833	
5200	58. IHSS Public Authority	0	0	0	0	0	0	0	
6201	59. County Library	52,400	5,533	57,932	0	0	0	195,554	
6301	60. Bi-County Farm Advisor	14,062	1,485	15,547	0	0	0	22,791	
7101	61. Parks and Recreation	0	0	0	0	0	0	127,116	
7201	62. Community Memorial Museum	5,618	593	6,211	0	0	0	78,529	
7203	63. Vets Memorial Community Bldg	30,321	3,201	33,522	0	0	0	143,379	
64.A	64. Other Departments-1	95,709	10,105	105,814	0	0	0	233,653	
64.B	64. Other Departments-2	11,011	1,163	12,173	0	0	0	34,363	
65.	65. Non County Agencies	0	0	0	0	0	0	20,545	
TOTAL (First Allocation Base)		1,293,084	N/A	1,419,754	0	N/A	0	3,532,203	
LESS: Service Dept., No. 1-7		93,381	N/A	93,381	0	N/A	0	407,203	
TOTAL (Second Allocation Base)		1,199,704	126,669	1,326,373	0	0	0	3,125,001	

Exhibit 3G.1 Cost Allocation, Sutter County Building Maintenance Department, Year Ended June 30, 2018

Other Departments-1			Maintenance				Grounds		
			Direct Identified	Second Alloc	Less Direct Billings	Sub Total	Direct Identified	Second Alloc	Sub Total
Dept. No.	Department Name		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
0112	64.01	Child Supp Serv Reimb/Adjustment	11,119	606	0	11,726	147	12	158
0140	64.02	County Local Revenue Fund	0	0	0	0	0	0	0
0177	64.03	CCPIF SB 678	0	0	0	0	0	0	0
0184	64.04	Sheriff Inmate Welfare	0	0	0	0	0	0	0
0241	64.05	Public Safety Realignment 2011	0	0	0	0	0	0	0
0252	64.06	Emergency Medical Service	0	0	0	0	0	0	0
0253	64.07	RLF CDBG Housing Rehabilitation	0	0	0	0	0	0	0
0273	64.08	Local Innovation	0	0	0	0	0	0	0
0284	64.09	CDBG Housing Rehab 04-STB	0	0	0	0	0	0	0
0289	64.10	EDBG PI Fund	0	0	0	0	0	0	0
0301	64.11	County Service Area G	0	0	0	0	0	0	0
0305	64.12	County Service Area F	23,370	1,275	0	24,645	2,200	176	2,375
0309	64.13	County Service Area C	0	0	0	0	0	0	0
0311	64.14	County Service Area D	0	0	0	0	0	0	0
0320	64.15	Sutter County Water Agency	0	0	0	0	0	0	0
0321	64.16	Lo Canal Operations & Maintenance	0	0	0	0	0	0	0
0326	64.17	County Water Zone #4	0	0	0	0	0	0	0
0327	64.18	County Water Zone #5	0	0	0	0	0	0	0
0329	64.19	County Water Zone #7	0	0	0	0	0	0	0
0330	64.20	County Water Zone #8	0	0	0	0	0	0	0
0340	64.21	Co Consolid St Lighting District	0	0	0	0	0	0	0
0395	64.22	Rio Ramaza Comm. Serv District	0	0	0	0	0	0	0
1103	64.23	Non-Departmental Expense	47,420	2,586	0	50,006	9,136	729	9,865
1209	64.24	General Revenues	0	0	0	0	0	0	0
1801	64.25	Plant Acquisition	0	0	0	0	0	0	0
1803	64.26	Capital Projects	0	0	0	0	0	0	0
1911	64.27	General Insurance & Bonds	0	0	0	0	0	0	0
1923	64.28	Flood Control	0	0	0	0	0	0	0
2104	64.29	Grand Jury	1,475	80	0	1,555	365	29	394
2109	64.30	Trial Court Funding	0	0	0	0	0	0	0
2125-08	64.31	DA-Criminal Investigation	2,912	159	0	3,071	1,859	148	2,007
2125-09	64.32	DA-Welfare Investigation	0	0	0	0	0	0	0
2125-72	64.33	Local Community Correction Acc	0	0	0	0	0	0	0
2127-00	64.34	Victim Services	10,891	594	0	11,485	2,623	209	2,833
2202	64.35	Net 5-Sheriff	0	0	0	0	0	0	0
2230	64.36	PC1202.5 Trust	0	0	0	0	0	0	0
2303	64.37	Delinquency Prevention Commiss'n	0	0	0	0	0	0	0
2403	64.38	Feburary 2017 Flood	0	0	0	0	0	0	0
2703	64.39	Fish & Game Propagation	0	0	0	0	0	0	0
2711	64.40	Domestic Violence Centers	0	0	0	0	0	0	0
2724-29	64.41	Comm Svc Planning-Riego Road	0	0	0	0	0	0	0
3000	64.42	Urban Area Resident St Lighting	0	0	0	0	0	0	0
4102-01	64.43	Mental Health-Admin Support	0	0	0	0	0	0	0
4102-02	64.44	Mental Health-Homeless Mgt	0	0	0	0	0	0	0
4102-03	64.45	Mental Health-Crisis Clinic	0	0	0	0	0	0	0
4102-07	64.46	Mental Health-Inpatient	0	0	0	0	0	0	0
4102-08	64.47	Mental Health-Managed Care	0	0	0	0	0	0	0
4102-09	64.48	Mental Health-IMD/SNF Facilities	0	0	0	0	0	0	0
4102-10	64.49	Mental Health-Non IMD	0	0	0	0	0	0	0
4102-12	64.50	Mental Health-Day Treatment/Adult	0	0	0	0	0	0	0
4102-13	64.51	Mental Health-Juvenile Hall/Jail	0	0	0	0	0	0	0
4102-14	64.52	Mental Health-Homeless Mentally Ill	0	0	0	0	0	0	0
4102-15	64.53	Mental Health-Conditional Release Prgm	0	0	0	0	0	0	0
4102-16	64.54	Mental Health-Outpatient/Adult	0	0	0	0	0	0	0
4102-17	64.55	Mental Health-Outpatient/Child	0	0	0	0	0	0	0
4102-19	64.56	Mental Health-Children's IEP Svcs	0	0	0	0	0	0	0
4102-20	64.57	Mental Health-Advocacy	0	0	0	0	0	0	0
4102-22	64.58	Mental Health-Camp Singer	0	0	0	0	0	0	0
4102-25	64.59	Mental Health-Systems of Care Children	0	0	0	0	0	0	0
4102-26	64.60	Mental Health-Sutter County BF	0	0	0	0	0	0	0
4102-29	64.61	Mental Health-Yuba County BF	0	0	0	0	0	0	0
4102-31	64.62	Mental Health-CSS/Admin Sup	0	0	0	0	0	0	0
4102-32	64.63	Mental Health-CSOC Adult Prgm	0	0	0	0	0	0	0
4102-34	64.64	Mental Health-Victor Community	0	0	0	0	0	0	0
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	0	0	0	0	0	0	0
4102-41	64.66	Mental Health-Alcohol Admin	0	0	0	0	0	0	0
4102-42	64.67	Mental Health-Prevention	0	0	0	0	0	0	0
4102-44	64.68	Mental Health-Safe & Drug Free Schls	0	0	0	0	0	0	0
4102-48	64.69	Mental Health-Sutter Co CW D/A	0	0	0	0	0	0	0
4102-50	64.70	Mental Health-Drug Outpatient	0	0	0	0	0	0	0
4102-51	64.71	Mental Health-OFC	0	0	0	0	0	0	0
4102-52	64.72	Mental Health-Drug/Outreach	0	0	0	0	0	0	0
4102-53	64.73	Mental Health-Drug & Alcohol Juv	0	0	0	0	0	0	0
4102-54	64.74	Mental Health-First Steps	5,618	306	0	5,924	1,662	133	1,795
4102-58	64.75	Mental Health-Drug Court SC	0	0	0	0	0	0	0
4102-59	64.76	Mental Health-Yuba County	0	0	0	0	0	0	0
4102-65	64.77	Mental Health-UR/QI Programs	0	0	0	0	0	0	0
Total Other Departments-1			102,805	5,607	0	108,412	17,992	1,436	19,427

Exhibit 3G.1 Cost Allocation, Sutter County Building Maintenance Department, Year Ended June 30, 2018

Other Departments-2			Maintenance				Grounds		
			Direct	Second	Less Direct	Sub	Direct	Second	Sub
Dept. No.	Department Name		Identified	Alloc	Billings	Total	Identified	Alloc	Total
			(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
4102-68	64.78	Mental Health-Drug Medi-Cal	0	0	0	0	0	0	0
4102-72	64.79	Mental Health-Local Comm Corr	0	0	0	0	0	0	0
4102-80	64.80	Mental Health-SB678	0	0	0	0	0	0	0
4102-81	64.81	Mental Health-Juvenile Probation	0	0	0	0	0	0	0
4102-82	64.82	Mental Health-Forensic	0	0	0	0	0	0	0
4103-12	64.83	Health-Children & Family	0	0	0	0	0	0	0
4103-15	64.84	Health-Vital Statistics	0	0	0	0	0	0	0
4103-20	64.85	Health-CCS	0	0	0	0	0	0	0
4103-22	64.86	Health-Homeless Pilot	0	0	0	0	0	0	0
4103-26	64.87	Health-MCH	0	0	0	0	0	0	0
4103-29	64.88	Health-Foster Care	0	0	0	0	0	0	0
4103-30	64.89	Health-Nursing Admin	0	0	0	0	0	0	0
4103-31	64.90	Health-CHDP	0	0	0	0	0	0	0
4103-33	64.91	Health-CMSP Local Health Conn	0	0	0	0	0	0	0
4103-35	64.92	Health-Field Nursing	0	0	0	0	0	0	0
4103-36	64.93	Health-Bioterrorism	0	0	0	0	0	0	0
4103-37	64.94	Health-Pandemic Flu Preparedness	0	0	0	0	0	0	0
4103-38	64.95	Health-Acute Communicable Dis	0	0	0	0	0	0	0
4103-39	64.96	Health-Immunization Grant	0	0	0	0	0	0	0
4103-40	64.97	Health-WIC Nutrition	0	0	0	0	0	0	0
4103-43	64.98	Health-Homeland Security Grant	0	0	0	0	0	0	0
4103-45	64.99	Health-WIC Breast Feeding P	0	0	0	0	0	0	0
4103-49	64.100	Health-P3 Impl Mass Vacc Readins Camp	0	0	0	0	0	0	0
4103-50	64.101	Health-Laboratory	0	0	0	0	0	0	0
4103-51	64.102	Health-AIDS Surveillance	0	0	0	0	0	0	0
4103-53	64.103	Health-Tuberculosis	0	0	0	0	0	0	0
4103-54	64.104	Health-Chlamydia	0	0	0	0	0	0	0
4103-55	64.105	Health-Lead Poisoning	0	0	0	0	0	0	0
4103-56	64.106	Health-St Tuberculosis Grant	0	0	0	0	0	0	0
4103-57	64.107	Health-St. Medi-Cal Outreach	0	0	0	0	0	0	0
4103-60	64.108	Health-Health Education	0	0	0	0	0	0	0
4103-65	64.109	Health-Community Chronic Disease	0	0	0	0	0	0	0
4103-66	64.110	Health-Supp Nutritional Asst Prog Ed	0	0	0	0	0	0	0
4103-68	64.111	Health-Ebola Supplemental	0	0	0	0	0	0	0
4103-69	64.112	Health - Oral Care	0	0	0	0	0	0	0
4103-78	64.113	Health-Injury Prevention	0	0	0	0	0	0	0
4103-81	64.114	Health-Public Health Clinic	0	0	0	0	0	0	0
4103-98	64.115	Health - Prop 56 Tobacco Trust	0	0	0	0	0	0	0
4103-99	64.116	Health-Tobacco Control	0	0	0	0	0	0	0
4104-01	64.117	MHSA-Children's Sed Full Svc Part	0	0	0	0	0	0	0
4104-02	64.118	MHSA-Urgent Services	0	0	0	0	0	0	0
4104-03	64.119	MHSA-Transition Age Youth FSP	0	0	0	0	0	0	0
4104-04	64.120	MHSA-Adult and Older Adult FSP	0	0	0	0	0	0	0
4104-05	64.121	MHSA-Older Adult Mobile Outreach	0	0	0	0	0	0	0
4104-06	64.122	MHSA-Ethnic Outreach Services	0	0	0	0	0	0	0
4104-07	64.123	MHSA-Housing Program	0	0	0	0	0	0	0
4104-08	64.124	MHSA-Wellness & Recover Adult	0	0	0	0	0	0	0
4104-09	64.125	MHSA-Adult Urgent Services	0	0	0	0	0	0	0
4104-10	64.126	MHSA-Therapeutic Services	0	0	0	0	0	0	0
4104-12	64.127	MHSA-Community Prev Team	0	0	0	0	0	0	0
4104-14	64.128	MHSA-MHSA IT Proj	0	0	0	0	0	0	0
4104-15	64.129	MHSA-Work Educ & Training	0	0	0	0	0	0	0
4104-16	64.130	MHSA-Innovation	0	0	0	0	0	0	0
4104-17	64.131	MHSA-Administrative	0	0	0	0	0	0	0
4112	64.132	Health-County Share	0	0	0	0	0	0	0
4120-93	64.133	Human Services-Security & Compliance	0	0	0	0	0	0	0
4134-00	64.134	Jail Medical	0	0	0	0	0	0	0
4134-72	64.135	Jail Medical-LCC	0	0	0	0	0	0	0
4201	64.136	Non-County Providers	0	0	0	0	0	0	0
4400	64.137	Sutter Co Waterworks District #1	602	33	0	635	0	0	0
5101-05	64.138	Welfare-Social Workers Empry	0	0	0	0	0	0	0
5101-10	64.139	Welfare-Admin Support	0	0	0	0	0	0	0
5101-15	64.140	Welfare-Non-Welfare Admin Svcs	0	0	0	0	0	0	0
5101-20	64.141	Welfare-Social Services	0	0	0	0	0	0	0
5101-30	64.142	Welfare-Eligibility & Nonservices	0	0	0	0	0	0	0
5101-35	64.143	Welfare-Welfare Fraud	0	0	0	0	0	0	0
5101-40	64.144	Welfare-Clerical Support	0	0	0	0	0	0	0
5206	64.145	TANF-Foster Care	0	0	0	0	0	0	0
5211	64.146	Delinquent Tax Sales Trust Fund	0	0	0	0	0	0	0
5301	64.147	General Relief	0	0	0	0	0	0	0
5302	64.148	General Relief	0	0	0	0	0	0	0
5601	64.149	Veterans Service Officer	0	0	0	0	0	0	0
6201-35	64.150	Library-Literacy Prg	1,017	55	0	1,072	539	43	582
7202	64.151	Subsidy Requests Organizations	0	0	0	0	0	0	0
7204	64.152	Ettl Hall	13,366	729	0	14,095	5,377	429	5,806
Total Other Departments-2			14,984	817	0	15,802	5,916	472	6,388

Exhibit 3G.1 Cost Allocation, Sutter County Building Maintenance Department, Continued

Other Departments-1		Custodial			Administration			Summary
Dept. No.	Department Name	Direct Identified	Second Alloc	Sub Total	Direct Identified	Second Alloc	Sub Total	Net Total Allocated
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
0112	64.01 Child Supp Serv Reimb/Adjustment	32,579	3,440	36,019	0	0	0	47,903
0140	64.02 County Local Revenue Fund	0	0	0	0	0	0	0
0177	64.03 CCPIF SB 678	0	0	0	0	0	0	0
0184	64.04 Sheriff Inmate Welfare	0	0	0	0	0	0	0
0241	64.05 Public Safety Realignment 2011	0	0	0	0	0	0	0
0252	64.06 Emergency Medical Service	0	0	0	0	0	0	0
0253	64.07 RLF CDBG Housing Rehabilitation	0	0	0	0	0	0	0
0273	64.08 Local Innovation	0	0	0	0	0	0	0
0284	64.09 CDBG Housing Rehab 04-STB	0	0	0	0	0	0	0
0289	64.10 EDBG PI Fund	0	0	0	0	0	0	0
0301	64.11 County Service Area G	0	0	0	0	0	0	0
0305	64.12 County Service Area F	0	0	0	0	0	0	27,020
0309	64.13 County Service Area C	0	0	0	0	0	0	0
0311	64.14 County Service Area D	0	0	0	0	0	0	0
0320	64.15 Sutter County Water Agency	0	0	0	0	0	0	0
0321	64.16 Lo Canal Operations & Maintenance	0	0	0	0	0	0	0
0326	64.17 County Water Zone #4	0	0	0	0	0	0	0
0327	64.18 County Water Zone #5	0	0	0	0	0	0	0
0329	64.19 County Water Zone #7	0	0	0	0	0	0	0
0330	64.20 County Water Zone #8	0	0	0	0	0	0	0
0340	64.21 Co Consolid St Lighting District	0	0	0	0	0	0	0
0395	64.22 Rio Ramaza Comm. Serv District	0	0	0	0	0	0	0
1103	64.23 Non-Departmental Expense	42,447	4,482	46,929	0	0	0	106,800
1209	64.24 General Revenues	0	0	0	0	0	0	0
1801	64.25 Plant Acquisition	0	0	0	0	0	0	0
1803	64.26 Capital Projects	0	0	0	0	0	0	0
1911	64.27 General Insurance & Bonds	0	0	0	0	0	0	0
1923	64.28 Flood Control	0	0	0	0	0	0	0
2104	64.29 Grand Jury	800	84	885	0	0	0	2,834
2109	64.30 Trial Court Funding	0	0	0	0	0	0	0
2125-08	64.31 DA-Criminal Investigation	3,335	352	3,687	0	0	0	8,766
2125-09	64.32 DA-Welfare Investigation	0	0	0	0	0	0	0
2125-72	64.33 Local Community Correction Acc	0	0	0	0	0	0	0
2127-00	64.34 Victim Services	14,128	1,492	15,620	0	0	0	29,938
2202	64.35 Net 5-Sheriff	0	0	0	0	0	0	0
2230	64.36 PC1202.5 Trust	0	0	0	0	0	0	0
2303	64.37 Delinquency Prevention Commiss'n	0	0	0	0	0	0	0
2403	64.38 Feburary 2017 Flood	0	0	0	0	0	0	0
2703	64.39 Fish & Game Propagation	0	0	0	0	0	0	0
2711	64.40 Domestic Violence Centers	0	0	0	0	0	0	0
2724-29	64.41 Comm Svc Planning-Riego Road	0	0	0	0	0	0	0
3000	64.42 Urban Area Resident St Lighting	0	0	0	0	0	0	0
4102-01	64.43 Mental Health-Admin Support	0	0	0	0	0	0	0
4102-02	64.44 Mental Health-Homeless Mgt	0	0	0	0	0	0	0
4102-03	64.45 Mental Health-Crisis Clinic	0	0	0	0	0	0	0
4102-07	64.46 Mental Health-Inpatient	0	0	0	0	0	0	0
4102-08	64.47 Mental Health-Managed Care	0	0	0	0	0	0	0
4102-09	64.48 Mental Health-IMD/SNF Facilities	0	0	0	0	0	0	0
4102-10	64.49 Mental Health-Non IMD	0	0	0	0	0	0	0
4102-12	64.50 Mental Health-Day Treatment/Adult	0	0	0	0	0	0	0
4102-13	64.51 Mental Health-Juvenile Hall/Jail	0	0	0	0	0	0	0
4102-14	64.52 Mental Health-Homeless Mentally Ill	0	0	0	0	0	0	0
4102-15	64.53 Mental Health-Conditional Release Prgm	0	0	0	0	0	0	0
4102-16	64.54 Mental Health-Outpatient/Adult	0	0	0	0	0	0	0
4102-17	64.55 Mental Health-Outpatient/Child	0	0	0	0	0	0	0
4102-19	64.56 Mental Health-Children's IEP Svcs	0	0	0	0	0	0	0
4102-20	64.57 Mental Health-Advocacy	0	0	0	0	0	0	0
4102-22	64.58 Mental Health-Camp Singer	0	0	0	0	0	0	0
4102-25	64.59 Mental Health-Systems of Care Children	0	0	0	0	0	0	0
4102-26	64.60 Mental Health-Sutter County BF	0	0	0	0	0	0	0
4102-29	64.61 Mental Health-Yuba County BF	0	0	0	0	0	0	0
4102-31	64.62 Mental Health-CSS/Admin Sup	0	0	0	0	0	0	0
4102-32	64.63 Mental Health-CSOC Adult Prgm	0	0	0	0	0	0	0
4102-34	64.64 Mental Health-Victor Community	0	0	0	0	0	0	0
4102-35	64.65 Mental Health-CSS/Direct/Case Svcs	0	0	0	0	0	0	0
4102-41	64.66 Mental Health-Alcohol Admin	0	0	0	0	0	0	0
4102-42	64.67 Mental Health-Prevention	0	0	0	0	0	0	0
4102-44	64.68 Mental Health-Safe & Drug Free Schls	0	0	0	0	0	0	0
4102-48	64.69 Mental Health-Sutter Co CW D/A	0	0	0	0	0	0	0
4102-50	64.70 Mental Health-Drug Outpatient	0	0	0	0	0	0	0
4102-51	64.71 Mental Health-OFC	0	0	0	0	0	0	0
4102-52	64.72 Mental Health-Drug/Outreach	0	0	0	0	0	0	0
4102-53	64.73 Mental Health-Drug & Alcohol Juv	0	0	0	0	0	0	0
4102-54	64.74 Mental Health-First Steps	2,419	255	2,675	0	0	0	10,393
4102-58	64.75 Mental Health-Drug Court SC	0	0	0	0	0	0	0
4102-59	64.76 Mental Health-Yuba County	0	0	0	0	0	0	0
4102-65	64.77 Mental Health-UR/QI Programs	0	0	0	0	0	0	0
Total Other Departments-1		95,709	10,105	105,814	0	0	0	233,653

Exhibit 3G.1 Cost Allocation, Sutter County Building Maintenance Department, Continued

Other Departments-2			Custodial			Administration			Summary
Dept. No.		Department Name	Direct Identified	Second Alloc	Sub Total	Direct Identified	Second Alloc	Sub Total	Net Total Allocated
			(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
4102-68	64.78	Mental Health-Drug Medi-Cal	0	0	0	0	0	0	0
4102-72	64.79	Mental Health-Local Comm Corr	0	0	0	0	0	0	0
4102-80	64.80	Mental Health-SB678	0	0	0	0	0	0	0
4102-81	64.81	Mental Health-Juvenile Probation	0	0	0	0	0	0	0
4102-82	64.82	Mental Health-Forensic	0	0	0	0	0	0	0
4103-12	64.83	Health-Children & Family	0	0	0	0	0	0	0
4103-15	64.84	Health-Vital Statistics	0	0	0	0	0	0	0
4103-20	64.85	Health-CCS	0	0	0	0	0	0	0
4103-22	64.86	Health-Homeless Pilot	0	0	0	0	0	0	0
4103-26	64.87	Health-MCH	0	0	0	0	0	0	0
4103-29	64.88	Health-Foster Care	0	0	0	0	0	0	0
4103-30	64.89	Health-Nursing Admin	0	0	0	0	0	0	0
4103-31	64.90	Health-CHDP	0	0	0	0	0	0	0
4103-33	64.91	Health-CMSP Local Health Conn	0	0	0	0	0	0	0
4103-35	64.92	Health-Field Nursing	0	0	0	0	0	0	0
4103-36	64.93	Health-Bioterrorism	0	0	0	0	0	0	0
4103-37	64.94	Health-Pandemic Flu Preparedness	0	0	0	0	0	0	0
4103-38	64.95	Health-Acute Communicable Dis	0	0	0	0	0	0	0
4103-39	64.96	Health-Immunization Grant	0	0	0	0	0	0	0
4103-40	64.97	Health-WIC Nutrition	0	0	0	0	0	0	0
4103-43	64.98	Health-Homeland Security Grant	0	0	0	0	0	0	0
4103-45	64.99	Health-WIC Breast Feeding P	0	0	0	0	0	0	0
4103-49	64.100	Health-P3 Impl Mass Vacc Readins Camp	0	0	0	0	0	0	0
4103-50	64.101	Health-Laboratory	0	0	0	0	0	0	0
4103-51	64.102	Health-AIDS Surveillance	0	0	0	0	0	0	0
4103-53	64.103	Health-Tuberculosis	0	0	0	0	0	0	0
4103-54	64.104	Health-Chlamydia	0	0	0	0	0	0	0
4103-55	64.105	Health-Lead Poisoning	0	0	0	0	0	0	0
4103-56	64.106	Health-St Tuberculosis Grant	0	0	0	0	0	0	0
4103-57	64.107	Health-St. Medi-Cal Outreach	0	0	0	0	0	0	0
4103-60	64.108	Health-Health Education	0	0	0	0	0	0	0
4103-65	64.109	Health-Community Chronic Disease	0	0	0	0	0	0	0
4103-66	64.110	Health-Supp Nutritional Asst Prog Ed	0	0	0	0	0	0	0
4103-68	64.111	Health-Ebola Supplemental	0	0	0	0	0	0	0
4103-69	64.112	Health - Oral Care	0	0	0	0	0	0	0
4103-78	64.113	Health-Injury Prevention	0	0	0	0	0	0	0
4103-81	64.114	Health-Public Health Clinic	0	0	0	0	0	0	0
4103-98	64.115	Health - Prop 56 Tobacco Trust	0	0	0	0	0	0	0
4103-99	64.116	Health-Tobacco Control	0	0	0	0	0	0	0
4104-01	64.117	MHSA-Children's Sed Full Svc Part	0	0	0	0	0	0	0
4104-02	64.118	MHSA-Urgent Services	0	0	0	0	0	0	0
4104-03	64.119	MHSA-Transition Age Youth FSP	0	0	0	0	0	0	0
4104-04	64.120	MHSA-Adult and Older Adult FSP	0	0	0	0	0	0	0
4104-05	64.121	MHSA-Older Adult Mobile Outreach	0	0	0	0	0	0	0
4104-06	64.122	MHSA-Ethnic Outreach Services	0	0	0	0	0	0	0
4104-07	64.123	MHSA-Housing Program	0	0	0	0	0	0	0
4104-08	64.124	MHSA-Wellness & Recover Adult	0	0	0	0	0	0	0
4104-09	64.125	MHSA-Adult Urgent Services	0	0	0	0	0	0	0
4104-10	64.126	MHSA-Therapeutic Services	0	0	0	0	0	0	0
4104-12	64.127	MHSA-Community Prev Team	0	0	0	0	0	0	0
4104-14	64.128	MHSA-MHSA IT Proj	0	0	0	0	0	0	0
4104-15	64.129	MHSA-Work Educ & Training	0	0	0	0	0	0	0
4104-16	64.130	MHSA-Innovation	0	0	0	0	0	0	0
4104-17	64.131	MHSA-Administrative	0	0	0	0	0	0	0
4112	64.132	Health-County Share	0	0	0	0	0	0	0
4120-93	64.133	Human Services-Security & Compliance	0	0	0	0	0	0	0
4134-00	64.134	Jail Medical	0	0	0	0	0	0	0
4134-72	64.135	Jail Medical-LCC	0	0	0	0	0	0	0
4201	64.136	Non-County Providers	0	0	0	0	0	0	0
4400	64.137	Sutter Co Waterworks District #1	0	0	0	0	0	0	635
5101-05	64.138	Welfare-Social Workers Empy	0	0	0	0	0	0	0
5101-10	64.139	Welfare-Admin Support	0	0	0	0	0	0	0
5101-15	64.140	Welfare-Non-Welfare Admin Svcs	0	0	0	0	0	0	0
5101-20	64.141	Welfare-Social Services	0	0	0	0	0	0	0
5101-30	64.142	Welfare-Eligibility & Nonservices	0	0	0	0	0	0	0
5101-35	64.143	Welfare-Welfare Fraud	0	0	0	0	0	0	0
5101-40	64.144	Welfare-Clerical Support	0	0	0	0	0	0	0
5206	64.145	TANF-Foster Care	0	0	0	0	0	0	0
5211	64.146	Delinquent Tax Sales Trust Fund	0	0	0	0	0	0	0
5301	64.147	General Relief	0	0	0	0	0	0	0
5302	64.148	General Relief	0	0	0	0	0	0	0
5601	64.149	Veterans Service Officer	0	0	0	0	0	0	0
6201-35	64.150	Library-Literacy Prg	2,678	283	2,960	0	0	0	4,615
7202	64.151	Subsidy Requests Organizations	0	0	0	0	0	0	0
7204	64.152	Ettl Hall	8,333	880	9,213	0	0	0	29,113
Total Other Departments-2			11,011	1,163	12,173	0	0	0	34,363

Exhibit 3G.2 Cost Allocation, Sutter County Building Maintenance Department, Year Ended June 30, 2018

Non County Agencies			Maintenance				Grounds		
			Direct Identified (\$)	Second Alloc (\$)	Less Direct Billings (\$)	Sub Total (\$)	Direct Identified (\$)	Second Alloc (\$)	Sub Total (\$)
Fund No.	Fund Name								
5100	65.01	Children/Family Comm.	3,159	172	0	3,332	0	0	0
5116	65.02	DNA ID Prop 69 State	0	0	0	0	0	0	0
5121	65.03	Redevelopment Prop Tax Tr	0	0	0	0	0	0	0
5125	65.04	ERAF 04/05	0	0	0	0	0	0	0
5128	65.05	Live Oak Redevelopment Agency	0	0	0	0	0	0	0
5193	65.06	Highland EST Improv Redemption	0	0	0	0	0	0	0
5203	65.07	Agency Collections Payable	0	0	0	0	0	0	0
5209	65.08	Aid for Adoption	0	0	0	0	0	0	0
5212	65.09	Local Transportation Tax	0	0	0	0	0	0	0
5215	65.10	Tax Collector's Trust	0	0	0	0	0	0	0
5218	65.11	Taxes	0	0	0	0	0	0	0
5219	65.12	In Lieu Tax Trust	0	0	0	0	0	0	0
5240	65.13	City of Live Oak	0	0	0	0	0	0	0
5241	65.14	City of Yuba City	0	0	0	0	0	0	0
5262	65.15	Sutter-Butte Flood Control	0	0	0	0	0	0	0
5263	65.16	Sac Area Flood Control	16,323	890	0	17,214	0	0	0
5265	65.17	FRAQMD	0	0	0	0	0	0	0
5267	65.18	Statewide Comm Infrastructure	0	0	0	0	0	0	0
5277	65.19	Narco	0	0	0	0	0	0	0
5280	65.20	Regional Waste Management	0	0	0	0	0	0	0
6401	65.21	Fairview Cemetery	0	0	0	0	0	0	0
6402	65.22	Live Oak Cemetery	0	0	0	0	0	0	0
6403	65.23	Meridian Cemetery Trust	0	0	0	0	0	0	0
6404	65.24	Nicolaus Cemetery	0	0	0	0	0	0	0
6405	65.25	Pleasant Grove Cemetery	0	0	0	0	0	0	0
6406	65.26	Sutter Cemetery	0	0	0	0	0	0	0
6415	65.27	Gilsizer County Drainage	0	0	0	0	0	0	0
6416	65.28	Live Oak Cemetery Specl Assess	0	0	0	0	0	0	0
6419	65.29	Meridian Fire District	0	0	0	0	0	0	0
6420	65.30	Sutter Basin Fire	0	0	0	0	0	0	0
6424	65.31	Levee Disrt #1-Feather River	0	0	0	0	0	0	0
6426	65.32	Levee District #1	0	0	0	0	0	0	0
6427	65.33	Levee District #9	0	0	0	0	0	0	0
6428	65.34	Maintenance Area #3	0	0	0	0	0	0	0
6429	65.35	Maintenance Area #7 Zone 2	0	0	0	0	0	0	0
6430	65.36	Maintenance Area #7 Zone 3	0	0	0	0	0	0	0
6431	65.37	Maintenance Area #7 Zone 4	0	0	0	0	0	0	0
6434	65.38	Bear River Levee Maintenance	0	0	0	0	0	0	0
6435	65.39	Colusa Mosquito Abatement	0	0	0	0	0	0	0
6436	65.40	S-Y Mosquito & Vector Control	0	0	0	0	0	0	0
6437	65.41	Maintenance Area #16 Zone 1	0	0	0	0	0	0	0
6438	65.42	Maintenance Area #16 Zone 2	0	0	0	0	0	0	0
6439	65.43	Maintenance Area #16 Zone 3	0	0	0	0	0	0	0
6440	65.44	Maintenance Area #16 Zone 4	0	0	0	0	0	0	0
6449	65.45	Reclamation District #1000	0	0	0	0	0	0	0
6451	65.46	Reclamation District #70	0	0	0	0	0	0	0
6452	65.47	Reclamation District #777	0	0	0	0	0	0	0
6453	65.48	Reclamation District #817	0	0	0	0	0	0	0
6455	65.49	Reclamation District #1001	0	0	0	0	0	0	0
6458	65.50	Reclamation District #2054	0	0	0	0	0	0	0
6459	65.51	Reclamation District #2056	0	0	0	0	0	0	0
6460	65.52	Reclamation District #2103	0	0	0	0	0	0	0
6461	65.53	Reclamation District #1500	0	0	0	0	0	0	0
6462	65.54	Reclamation District #1660	0	0	0	0	0	0	0
6470	65.55	Sutter County Resource Conservtn	0	0	0	0	0	0	0
6471	65.56	LAFCO	0	0	0	0	0	0	0
6480	65.57	Butte Water District	0	0	0	0	0	0	0
6481	65.58	Feather Water District	0	0	0	0	0	0	0
6484	65.59	SCSD-90 Series A-Imprv Redemptn	0	0	0	0	0	0	0
6489	65.60	CA First Sutter	0	0	0	0	0	0	0
6490	65.61	CA Enterp Dev Auth Comm Pace	0	0	0	0	0	0	0
6491	65.62	California Hero Program	0	0	0	0	0	0	0
7562	65.63	Woodland Unified	0	0	0	0	0	0	0
7565	65.64	Sutter Co Schools	0	0	0	0	0	0	0
7577	65.65	Yuba Community College	0	0	0	0	0	0	0
7601	65.66	E Nicolaus High 2000 Debt	0	0	0	0	0	0	0
7602	65.67	Woodland Unified Debt Ser	0	0	0	0	0	0	0
7607	65.68	Sutter High 2008 Bond Deb	0	0	0	0	0	0	0
7651	65.69	YC#99-1 Series C Bonds Db	0	0	0	0	0	0	0
7652	65.70	YC 2004-1 Meas K Bonds Deb	0	0	0	0	0	0	0
7654	65.71	Franklin Elem 2006 DBT Ser	0	0	0	0	0	0	0
7655	65.72	Yuba Comm. College Distr DS-A	0	0	0	0	0	0	0
7656	65.73	Yuba Comm. College Distr DS-B	0	0	0	0	0	0	0
7657	65.74	Yuba Comm College Distrb	0	0	0	0	0	0	0
7661	65.75	LO#04-1 Series A Bonds Db	0	0	0	0	0	0	0
7663	65.76	East Nicolaus H 2014 Debt Svc	0	0	0	0	0	0	0
NVBH	65.77	North Valley Beh Health	0	0	0	0	0	0	0
Total Non County Agencies			19,483	1,063	0	20,546	0	0	0

Exhibit 3G.2 Cost Allocation, Sutter County Building Maintenance Department, Continued

Non County Agencies			Custodial			Administration			Summary
Fund No.	Fund Name		Direct	Second	Sub	Direct	Second	Sub	Net Total
			Identified	Alloc	Total	Identified	Alloc	Total	Allocated
			(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
5100	65.01	Children/Family Comm.	0	0	0	0	0	0	3,332
5116	65.02	DNA ID Prop 69 State	0	0	0	0	0	0	0
5121	65.03	Redevelopment Prop Tax Tr	0	0	0	0	0	0	0
5125	65.04	ERAF 04/05	0	0	0	0	0	0	0
5128	65.05	Live Oak Redevelopment Agency	0	0	0	0	0	0	0
5193	65.06	Highland EST Improv Redemption	0	0	0	0	0	0	0
5203	65.07	Agency Collections Payable	0	0	0	0	0	0	0
5209	65.08	Aid for Adoption	0	0	0	0	0	0	0
5212	65.09	Local Transportation Tax	0	0	0	0	0	0	0
5215	65.10	Tax Collector's Trust	0	0	0	0	0	0	0
5218	65.11	Taxes	0	0	0	0	0	0	0
5219	65.12	In Lieu Tax Trust	0	0	0	0	0	0	0
5240	65.13	City of Live Oak	0	0	0	0	0	0	0
5241	65.14	City of Yuba City	0	0	0	0	0	0	0
5262	65.15	Sutter-Butte Flood Control	0	0	0	0	0	0	0
5263	65.16	Sac Area Flood Control	0	0	0	0	0	0	17,214
5265	65.17	FRAQMD	0	0	0	0	0	0	0
5267	65.18	Statewide Comm Infrastructure	0	0	0	0	0	0	0
5277	65.19	Narco	0	0	0	0	0	0	0
5280	65.20	Regional Waste Management	0	0	0	0	0	0	0
6401	65.21	Fairview Cemetery	0	0	0	0	0	0	0
6402	65.22	Live Oak Cemetery	0	0	0	0	0	0	0
6403	65.23	Meridian Cemetery Trust	0	0	0	0	0	0	0
6404	65.24	Nicolaus Cemetery	0	0	0	0	0	0	0
6405	65.25	Pleasant Grove Cemetery	0	0	0	0	0	0	0
6406	65.26	Sutter Cemetery	0	0	0	0	0	0	0
6415	65.27	Gilsizer County Drainage	0	0	0	0	0	0	0
6416	65.28	Live Oak Cemetery Specl Assess	0	0	0	0	0	0	0
6419	65.29	Meridian Fire District	0	0	0	0	0	0	0
6420	65.30	Sutter Basin Fire	0	0	0	0	0	0	0
6424	65.31	Levee Distr #1-Feather River	0	0	0	0	0	0	0
6426	65.32	Levee District #1	0	0	0	0	0	0	0
6427	65.33	Levee District #9	0	0	0	0	0	0	0
6428	65.34	Maintenance Area #3	0	0	0	0	0	0	0
6429	65.35	Maintenance Area #7 Zone 2	0	0	0	0	0	0	0
6430	65.36	Maintenance Area #7 Zone 3	0	0	0	0	0	0	0
6431	65.37	Maintenance Area #7 Zone 4	0	0	0	0	0	0	0
6434	65.38	Bear River Levee Maintenance	0	0	0	0	0	0	0
6435	65.39	Colusa Mosquito Abatement	0	0	0	0	0	0	0
6436	65.40	S-Y Mosquito & Vector Control	0	0	0	0	0	0	0
6437	65.41	Maintenance Area #16 Zone 1	0	0	0	0	0	0	0
6438	65.42	Maintenance Area #16 Zone 2	0	0	0	0	0	0	0
6439	65.43	Maintenance Area #16 Zone 3	0	0	0	0	0	0	0
6440	65.44	Maintenance Area #16 Zone 4	0	0	0	0	0	0	0
6449	65.45	Reclamation District #1000	0	0	0	0	0	0	0
6451	65.46	Reclamation District #70	0	0	0	0	0	0	0
6452	65.47	Reclamation District #777	0	0	0	0	0	0	0
6453	65.48	Reclamation District #817	0	0	0	0	0	0	0
6455	65.49	Reclamation District #1001	0	0	0	0	0	0	0
6458	65.50	Reclamation District #2054	0	0	0	0	0	0	0
6459	65.51	Reclamation District #2056	0	0	0	0	0	0	0
6460	65.52	Reclamation District #2103	0	0	0	0	0	0	0
6461	65.53	Reclamation District #1500	0	0	0	0	0	0	0
6462	65.54	Reclamation District #1660	0	0	0	0	0	0	0
6470	65.55	Sutter County Resource Conservtn	0	0	0	0	0	0	0
6471	65.56	LAFCO	0	0	0	0	0	0	0
6480	65.57	Butte Water District	0	0	0	0	0	0	0
6481	65.58	Feather Water District	0	0	0	0	0	0	0
6484	65.59	SCSD-90 Series A-Imprv Redemptn	0	0	0	0	0	0	0
6489	65.60	CA First Sutter	0	0	0	0	0	0	0
6490	65.61	CA Enterp Dev Auth Comm Pace	0	0	0	0	0	0	0
6491	65.62	California Hero Program	0	0	0	0	0	0	0
7562	65.63	Woodland Unified	0	0	0	0	0	0	0
7565	65.64	Sutter Co Schools	0	0	0	0	0	0	0
7577	65.65	Yuba Community College	0	0	0	0	0	0	0
7601	65.66	E Nicolaus High 2000 Debt	0	0	0	0	0	0	0
7602	65.67	Woodland Unified Debt Ser	0	0	0	0	0	0	0
7607	65.68	Sutter High 2008 Bond Deb	0	0	0	0	0	0	0
7651	65.69	YC#99-1 Series C Bonds Db	0	0	0	0	0	0	0
7652	65.70	YC 2004-1 Meas K Bonds Deb	0	0	0	0	0	0	0
7654	65.71	Franklin Elem 2006 DBT Ser	0	0	0	0	0	0	0
7655	65.72	Yuba Comm. College Distr DS-A	0	0	0	0	0	0	0
7656	65.73	Yuba Comm. College Distr DS-B	0	0	0	0	0	0	0
7657	65.74	Yuba Comm College Distrb	0	0	0	0	0	0	0
7661	65.75	LO#04-1 Series A Bonds Db	0	0	0	0	0	0	0
7663	65.76	East Nicolaus H 2014 Debt Svc	0	0	0	0	0	0	0
NVBH	65.77	North Valley Beh Health	0	0	0	0	0	0	0
Total Non County Agencies			0	0	0	0	0	0	20,545

Exhibit 3H. Sutter County Cost Allocation to Service Departments from Service Departments, Year Ended June 30, 2018

Dept. No.	Department Name	CAO (\$)	Auditor-Controller (\$)	Treasurer-Tax Collector (\$)	General Services (\$)	County Counsel (\$)	Human Resources (\$)	Building Maintenance (\$)	Total Second Allocation (\$)
1102	1. County Administrator	6,156	12,270	0	2,000	73,180	6,741	99,017	199,364
1201	2. Auditor-Controller	11,657	18,502	0	8,008	8,182	12,763	26,211	85,323
1202	3. Treasurer-Tax Collector	6,630	11,040	0	1,895	14,329	7,259	19,520	60,672
1205	4. General Services Department	7,449	12,241	0	4,620	47,207	7,857	104,413	183,787
1301	5. County Counsel	6,611	13,839	2	3,616	0	7,060	32,461	63,588
1401	6. Human Resources	7,165	10,956	50	2,428	33,041	6,302	52,344	112,285
1700	7. Building Maintenance	24,916	53,751	0	44,001	4,769	27,282	73,237	227,955
Amount to be Reallocated ("Second Allocation")		70,583	132,598	52	66,568	180,708	75,264	407,203	932,974

NOTE: The total second allocation amount will not agree with the amount in the allocation schedules without taking into consideration those costs which are not allowed as shown below:

Analysis of Total Second Allocation--Allowed and Unallowed Costs

Department Name	Total (\$)	Unallowed (\$)	Allowed* (\$)
County Administrator	199,364	35,704	163,660
Auditor-Controller	85,323	12,693	72,630
Treasurer-Tax Collector	60,672	33,080	27,591
General Services	183,787	0	183,787
County Counsel	63,588	7,601	55,987
Human Resources	112,285	0	112,285
Building Maintenance	227,955	0	227,955
Total Second Allocation	932,974	89,079	843,896

* Carried forward to allocation schedules, Exhibits 3A, through 3G.

**County of Sutter
County-wide Cost Allocation Plan**

Detail of Other Costs Allocations

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Exhibit 4A. Sutter County Summary of Other Costs, Year Ended June 30, 2018

All Departments		Building	Equipment	Tax	External	Total
Dept. No.	Department Name	Occupancy	Depreciation	Assessment	Audit	Other
		Costs			Costs	Costs
		(\$)	(\$)	(\$)	(\$)	(\$)
1102	1. County Administrator	8,992	2,764	339	208	12,302
1201	2. Auditor-Controller	5,517	169,641	382	227	175,768
1202	3. Treasurer-Tax Collector	5,087	410	353	214	6,064
1205	4. General Services Department	191	6,101	418	189	6,899
1301	5. County Counsel	8,280	962	312	317	9,872
1401	6. Human Resources	5,589	1,941	211	313	8,054
1700	7. Building Maintenance	3,001	57,643	1,749	2,415	64,808
1101	8. Board of Supervisors	7,898	1,046	640	200	9,785
1105	9. Clerk of the Board	1,495	347	56	95	1,993
1203	10. Assessor	29,202	16,782	1,101	159	47,244
1204	11. Revenue Collection	434	534	30	972	1,970
1502	12. Elections	5,003	28,456	0	147	33,606
1600	13. Sheriff-Communications	3,823	37,681	604	215	42,322
1702	14. Water/Wastewater Facilities	0	0	0	22	22
1920	15. Engineering Services	3,199	2,348	265	118	5,930
1922	16. Water Resources	1,514	7,959	126	39	9,637
2103	17. Sheriff's Court Bailiffs	0	0	0	14	14
2106	18. Public Defender	0	0	0	280	280
2112	19. Consolidated Courts	0	0	0	161	161
2125	20. District Attorney	0	3,340	0	8	3,348
2125-01	21. DA-Criminal Division	8,940	16,782	620	295	26,637
2125-03	22. DA-Victim/Witness Assistance	0	0	0	29	29
2125-05	23. DA-Statutory Rape Vert Prosecute	0	0	0	0	0
2201	24. Sheriff-Coroner	23,030	199,232	2,503	902	225,667
2205	25. Sheriff-Boat Patrol	598	0	94	49	741
2208	26. Sheriff-Live Oak Contract	0	0	0	71	71
2301	27. Sheriff-County Jail	148,016	48,155	12,414	939	209,525
2302	28. Anti-Drug Abuse Enforcement	0	0	0	0	0
2304	29. Probation	12,790	23,410	1,627	1,033	38,859
2309	30. Bi-County Juvenile Hall	8,093	0	0	8	8,101
2401	31. Emergency Services	6,543	0	35	87	6,665
2402	32. Fire Services Administration	433	0	36	59	528
2601	33. Agricultural Commissioner	6,345	59,549	1,118	380	67,392
2706	34. Recorder	221	13,896	497	129	14,743
2709	35. Pub. Guardian/Conservator	248	0	35	111	394
2710	36. County Clerk	74	0	166	122	362
2721	37. Development Services	5,658	8,836	469	247	15,211
2724-24	38. Planning & Building	1,941	10,625	161	93	12,821
2724-31	39. Community Services Building Inspection	1,928	2,706	160	81	4,875
2724-32	40. Code Enforcement Svcs	0	4,533	0	78	4,611
2725	41. Environmental Health	3,001	5,142	249	79	8,471
2726	42. Animal Control	172	0	0	11	183
2727	43. CUPA	0	1,767	0	41	1,808
3100	44. Road	0	0	0	860	860
3200	45. County Airport	0	0	0	5	5
3300	46. Transportation Development	0	0	0	7	7
4102-00	47. Mental Health	27,788	0	3,949	213	31,951
4103-10	48. Health	40,590	24,846	5,913	383	71,732
4104-00	49. Mental Health Service Act	0	0	0	79	79
4120-00	50. Human Services Admin	37,412	2,457	171	211	40,252
4580	51. Fleet Management ISF	0	0	754	1,433	2,187
4581	52. Information Technology ISF	6,668	0	462	449	7,578
4590	53. Liability Insurance ISF	0	0	0	13	13
4591	54. Workers' Comp. Ins. ISF	0	0	0	63	63
4595	55. Employee Wellness Services	0	0	0	158	158
5000	56. Trial Court Agency	0	0	2,366	0	2,366
5101-00	57. Welfare	4,307	7,492	2,208	2,882	16,889
5200	58. IHSS Public Authority	0	0	0	94	94
6201	59. County Library	18,928	1,457	3,063	440	23,889
6301	60. Bi-County Farm Advisor	3,026	9,202	533	155	12,916
7101	61. Parks and Recreation	7,124	539	0	158	7,821
7201	62. Community Memorial Museum	2,429	0	1,474	84	3,986
7203	63. Vets Memorial Community Bldg	19,196	0	3,150	85	22,431
64.A	64.A Other Departments-1	99,331	47,462	5,536	8,084	160,412
64.B	64.B Other Departments-2	4,219	0	144	5,526	9,889
65.	65. Non County Agencies	0	0	0	0	0
Total All Departments		588,274	826,041	56,495	32,540	1,503,349
Less: Service Dept., No. 1--7		36,658	239,461	3,764	3,883	283,766
Total Less Service Departments		551,616	586,579	52,730	28,657	1,219,583

* Refer to Exhibit 4a.1 for detail of Other Departments.

Exhibit 4A.1 Sutter County Summary of Other Costs, Year Ended June 30, 2018

Other Departments-1			Building	Equipment	Tax	External	Total
Dept. No.	Department Name	Occupancy	Depreciation	Assessment	Audit	Other	Costs
		Costs			Costs	Costs	
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
0112	64.01	Child Supp Serv Reimb/Adjustment	0	0	0	295	295
0140	64.02	County Local Revenue Fund	0	0	0	19	19
0177	64.03	CCPIF SB 678	0	0	0	1	1
0184	64.04	Sheriff Inmate Welfare	0	0	0	217	217
0241	64.05	Public Safety Realignment 2011	0	0	0	3	3
0252	64.06	Emergency Medical Service	0	0	0	6	6
0253	64.07	RLF CDBG Housing Rehabilitation	0	0	0	0	0
0273	64.08	Local Innovation	0	0	0	0	0
0284	64.09	CDBG Housing Rehab 04-STB	0	0	0	0	0
0289	64.10	EDBG PI Fund	0	0	0	12	12
0301	64.11	County Service Area G	0	0	0	6	6
0305	64.12	County Service Area F	0	0	0	1,304	1,304
0309	64.13	County Service Area C	0	0	0	156	156
0311	64.14	County Service Area D	0	0	0	188	188
0320	64.15	Sutter County Water Agency	0	0	0	7	7
0321	64.16	Lo Canal Operations & Maintenance	0	0	0	4	4
0326	64.17	County Water Zone #4	0	0	0	0	0
0327	64.18	County Water Zone #5	0	0	0	0	0
0329	64.19	County Water Zone #7	0	0	0	0	0
0330	64.20	County Water Zone #8	0	0	0	0	0
0340	64.21	Co Consolid St Lighting District	0	0	0	11	11
0395	64.22	Rio Ramaza Comm. Serv District	0	0	0	18	18
1103	64.23	Non-Departmental Expense	37,783	0	4,166	384	42,332
1209	64.24	General Revenues	0	0	0	4	4
1801	64.25	Plant Acquisition	0	0	0	131	131
1803	64.26	Capital Projects	0	0	0	8	8
1911	64.27	General Insurance & Bonds	0	0	0	2	2
1923	64.28	Flood Control	0	0	0	13	13
2104	64.29	Grand Jury	1,793	0	124	134	2,051
2109	64.30	Trial Court Funding	0	0	0	14	14
2125-08	64.31	DA-Criminal Investigation	9,127	47,462	632	48	57,268
2125-09	64.32	DA-Welfare Investigation	0	0	0	0	0
2125-72	64.33	Local Community Correction Acc	0	0	0	1	1
2127-00	64.34	Victim Services	50,629	0	613	165	51,408
2202	64.35	Net 5-Sheriff	0	0	0	1	1
2230	64.36	PC1202.5 Trust	0	0	0	1	1
2303	64.37	Delinquency Prevention Commiss'n	0	0	0	2	2
2403	64.38	Feburary 2017 Flood	0	0	0	0	0
2703	64.39	Fish & Game Propagation	0	0	0	30	30
2711	64.40	Domestic Violence Centers	0	0	0	4	4
2724-29	64.41	Comm Svc Planning-Riego Road	0	0	0	13	13
3000	64.42	Urban Area Resident St Lighting	0	0	0	11	11
4102-01	64.43	Mental Health-Admin Support	0	0	0	547	547
4102-02	64.44	Mental Health-Homeless Mgt	0	0	0	1	1
4102-03	64.45	Mental Health-Crisis Clinic	0	0	0	288	288
4102-07	64.46	Mental Health-Inpatient	0	0	0	771	771
4102-08	64.47	Mental Health-Managed Care	0	0	0	306	306
4102-09	64.48	Mental Health-IMD/SNF Facilities	0	0	0	42	42
4102-10	64.49	Mental Health-Non IMD	0	0	0	8	8
4102-12	64.50	Mental Health-Day Treatment/Adult	0	0	0	18	18
4102-13	64.51	Mental Health-Juvenile Hall/Jail	0	0	0	0	0
4102-14	64.52	Mental Health-Homeless Mentally Ill	0	0	0	22	22
4102-15	64.53	Mental Health-Conditional Release Prgm	0	0	0	230	230
4102-16	64.54	Mental Health-Outpatient/Adult	0	0	0	412	412
4102-17	64.55	Mental Health-Outpatient/Child	0	0	0	496	496
4102-19	64.56	Mental Health-Children's IEP Svcs	0	0	0	0	0
4102-20	64.57	Mental Health-Advocacy	0	0	0	31	31
4102-22	64.58	Mental Health-Camp Singer	0	0	0	13	13
4102-25	64.59	Mental Health-Systems of Care Children	0	0	0	0	0
4102-26	64.60	Mental Health-Sutter County BF	0	0	0	11	11
4102-29	64.61	Mental Health-Yuba County BF	0	0	0	40	40
4102-31	64.62	Mental Health-CSS/Admin Sup	0	0	0	182	182
4102-32	64.63	Mental Health-CSOC Adult Prgm	0	0	0	56	56
4102-34	64.64	Mental Health-Victor Community	0	0	0	19	19
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	0	0	0	194	194
4102-41	64.66	Mental Health-Alcohol Admin	0	0	0	2	2
4102-42	64.67	Mental Health-Prevention	0	0	0	311	311
4102-44	64.68	Mental Health-Safe & Drug Free Schls	0	0	0	0	0
4102-48	64.69	Mental Health-Sutter Co CW D/A	0	0	0	6	6
4102-50	64.70	Mental Health-Drug Outpatient	0	0	0	288	288
4102-51	64.71	Mental Health-OFC	0	0	0	0	0
4102-52	64.72	Mental Health-Drug/Outreach	0	0	0	0	0
4102-53	64.73	Mental Health-Drug & Alcohol Juv	0	0	0	1	1
4102-54	64.74	Mental Health-First Steps	0	0	0	305	305
4102-58	64.75	Mental Health-Drug Court SC	0	0	0	19	19
4102-59	64.76	Mental Health-Yuba County	0	0	0	30	30
4102-65	64.77	Mental Health-UR/QI Programs	0	0	0	226	226
Total Other Departments-1			99,331	47,462	5,536	8,084	160,412

Exhibit 4A.1 Sutter County Summary of Other Costs, Year Ended June 30, 2018

Other Departments-2			Building	Equipment	Tax	External	Total
Dept. No.	Department Name	Occupancy	Depreciation	Assessment	Audit	Other	Costs
		Costs			Costs	Costs	
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
4102-68	64.78	Mental Health-Drug Medi-Cal	0	0	0	12	12
4102-72	64.79	Mental Health-Local Comm Corr	0	0	0	21	21
4102-80	64.80	Mental Health-SB678	0	0	0	14	14
4102-81	64.81	Mental Health-Juvenile Probation	0	0	0	4	4
4102-82	64.82	Mental Health-Forensic	0	0	0	204	204
4103-12	64.83	Health-Children & Family	0	0	0	24	24
4103-15	64.84	Health-Vital Statistics	0	0	0	1	1
4103-20	64.85	Health-CCS	0	0	0	59	59
4103-22	64.86	Health-Homeless Pilot	0	0	0	66	66
4103-26	64.87	Health-MCH	0	0	0	40	40
4103-29	64.88	Health-Foster Care	0	0	0	13	13
4103-30	64.89	Health-Nursing Admin	0	0	0	35	35
4103-31	64.90	Health-CHDP	0	0	0	20	20
4103-33	64.91	Health-CMSP Local Health Conn	0	0	0	12	12
4103-35	64.92	Health-Field Nursing	0	0	0	11	11
4103-36	64.93	Health-Bioterrorism	0	0	0	69	69
4103-37	64.94	Health-Pandemic Flu Preparedness	0	0	0	7	7
4103-38	64.95	Health-Acute Communicable Dis	0	0	0	30	30
4103-39	64.96	Health-Immunization Grant	0	0	0	7	7
4103-40	64.97	Health-WIC Nutrition	0	0	0	138	138
4103-43	64.98	Health-Homeland Security Grant	0	0	0	12	12
4103-45	64.99	Health-WIC Breast Feeding P	0	0	0	16	16
4103-49	64.100	Health-P3 Impl Mass Vacc Readins Camp	0	0	0	0	0
4103-50	64.101	Health-Laboratory	0	0	0	54	54
4103-51	64.102	Health-AIDS Surveillance	0	0	0	0	0
4103-53	64.103	Health-Tuberculosis	0	0	0	0	0
4103-54	64.104	Health-Chlamydia	0	0	0	6	6
4103-55	64.105	Health-Lead Poisoning	0	0	0	13	13
4103-56	64.106	Health-St Tuberculosis Grant	0	0	0	24	24
4103-57	64.107	Health-St. Medi-Cal Outreach	0	0	0	12	12
4103-60	64.108	Health-Health Education	0	0	0	29	29
4103-65	64.109	Health-Community Chronic Disease	0	0	0	0	0
4103-66	64.110	Health-Supp Nutritional Asst Prog Ed	0	0	0	120	120
4103-68	64.111	Health-Ebola Supplemental	0	0	0	0	0
4103-69	64.112	Health - Oral Care	0	0	0	16	16
4103-78	64.113	Health-Injury Prevention	0	0	0	5	5
4103-81	64.114	Health-Public Health Clinic	0	0	0	38	38
4103-98	64.115	Health - Prop 56 Tobacco Trust	0	0	0	54	54
4103-99	64.116	Health-Tobacco Control	0	0	0	48	48
4104-01	64.117	MHSA-Children's Sed Full Svc Part	0	0	0	286	286
4104-02	64.118	MHSA-Urgent Services	0	0	0	187	187
4104-03	64.119	MHSA-Transition Age Youth FSP	0	0	0	466	466
4104-04	64.120	MHSA-Adult and Older Adult FSP	0	0	0	222	222
4104-05	64.121	MHSA-Older Adult Mobile Outreach	0	0	0	194	194
4104-06	64.122	MHSA-Ethnic Outreach Services	0	0	0	364	364
4104-07	64.123	MHSA-Housing Program	0	0	0	2	2
4104-08	64.124	MHSA-Wellness & Recover Adult	0	0	0	388	388
4104-09	64.125	MHSA-Adult Urgent Services	0	0	0	219	219
4104-10	64.126	MHSA-Therapeutic Services	0	0	0	392	392
4104-12	64.127	MHSA-Community Prev Team	0	0	0	485	485
4104-14	64.128	MHSA-MHSA IT Proj	0	0	0	39	39
4104-15	64.129	MHSA-Work Educ & Training	0	0	0	3	3
4104-16	64.130	MHSA-Innovation	0	0	0	171	171
4104-17	64.131	MHSA-Administrative	0	0	0	182	182
4112	64.132	Health-County Share	0	0	0	0	0
4120-93	64.133	Human Services-Security & Compliance	0	0	0	0	0
4134-00	64.134	Jail Medical	0	0	0	51	51
4134-72	64.135	Jail Medical-LCC	0	0	0	13	13
4201	64.136	Non-County Providers	0	0	0	0	0
4400	64.137	Sutter Co Waterworks District #1	0	0	0	182	182
5101-05	64.138	Welfare-Social Workers Empy	0	0	0	4	4
5101-10	64.139	Welfare-Admin Support	0	0	0	24	24
5101-15	64.140	Welfare-Non-Welfare Admin Svcs	0	0	0	2	2
5101-20	64.141	Welfare-Social Services	0	0	0	93	93
5101-30	64.142	Welfare-Eligibility & Nonservices	0	0	0	181	181
5101-35	64.143	Welfare-Welfare Fraud	0	0	0	4	4
5101-40	64.144	Welfare-Clerical Support	0	0	0	10	10
5206	64.145	TANF-Foster Care	0	0	0	73	73
5211	64.146	Delinquent Tax Sales Trust Fund	0	0	0	6	6
5301	64.147	General Relief	0	0	0	0	0
5302	64.148	General Relief	0	0	0	0	0
5601	64.149	Veterans Service Officer	0	0	0	1	1
6201-35	64.150	Library-Literacy Prg	940	0	144	11	1,094
7202	64.151	Subsidy Requests Organizations	0	0	0	0	0
7204	64.152	Ettl Hall	3,279	0	0	40	3,320
Total Other Departments-2			4,219	0	144	5,526	9,889

Exhibit 4A.2 Sutter County Summary of Other Costs, Year Ended June 30, 2018

Non County Agencies			Building	Equipment	Tax	External	Total
Fund No.	Department Name	Occupancy	Costs	Depreciation	Assessment	Audit	Other
			(\$)	(\$)	(\$)	(\$)	(\$)
5100	65.01	Children/Family Comm.	0	0	0	0	0
5116	65.02	DNA ID Prop 69 State	0	0	0	0	0
5121	65.03	Redevelopment Prop Tax Tr	0	0	0	0	0
5125	65.04	ERAF 04/05	0	0	0	0	0
5128	65.05	Live Oak Redevelopment Agency	0	0	0	0	0
5193	65.06	Highland EST Improv Redemption	0	0	0	0	0
5203	65.07	Agency Collections Payable	0	0	0	0	0
5209	65.08	Aid for Adoption	0	0	0	0	0
5212	65.09	Local Transportation Tax	0	0	0	0	0
5215	65.10	Tax Collector's Trust	0	0	0	0	0
5218	65.11	Taxes	0	0	0	0	0
5219	65.12	In Lieu Tax Trust	0	0	0	0	0
5240	65.13	City of Live Oak	0	0	0	0	0
5241	65.14	City of Yuba City	0	0	0	0	0
5262	65.15	Sutter-Butte Flood Control	0	0	0	0	0
5263	65.16	Sac Area Flood Control	0	0	0	0	0
5265	65.17	FRAQMD	0	0	0	0	0
5267	65.18	Statewide Comm Infrastructure	0	0	0	0	0
5277	65.19	Narco	0	0	0	0	0
5280	65.20	Regional Waste Management	0	0	0	0	0
6401	65.21	Fairview Cemetery	0	0	0	0	0
6402	65.22	Live Oak Cemetery	0	0	0	0	0
6403	65.23	Meridian Cemetery Trust	0	0	0	0	0
6404	65.24	Nicolaus Cemetery	0	0	0	0	0
6405	65.25	Pleasant Grove Cemetery	0	0	0	0	0
6406	65.26	Sutter Cemetery	0	0	0	0	0
6415	65.27	Gilsizer County Drainage	0	0	0	0	0
6416	65.28	Live Oak Cemetery Specl Assess	0	0	0	0	0
6419	65.29	Meridian Fire District	0	0	0	0	0
6420	65.30	Sutter Basin Fire	0	0	0	0	0
6424	65.31	Levee Disrt #1-Feather River	0	0	0	0	0
6426	65.32	Levee District #1	0	0	0	0	0
6427	65.33	Levee District #9	0	0	0	0	0
6428	65.34	Maintenance Area #3	0	0	0	0	0
6429	65.35	Maintenance Area #7 Zone 2	0	0	0	0	0
6430	65.36	Maintenance Area #7 Zone 3	0	0	0	0	0
6431	65.37	Maintenance Area #7 Zone 4	0	0	0	0	0
6434	65.38	Bear River Levee Maintenance	0	0	0	0	0
6435	65.39	Colusa Mosquito Abatement	0	0	0	0	0
6436	65.40	S-Y Mosquito & Vector Control	0	0	0	0	0
6437	65.41	Maintenance Area #16 Zone 1	0	0	0	0	0
6438	65.42	Maintenance Area #16 Zone 2	0	0	0	0	0
6439	65.43	Maintenance Area #16 Zone 3	0	0	0	0	0
6440	65.44	Maintenance Area #16 Zone 4	0	0	0	0	0
6449	65.45	Reclamation District #1000	0	0	0	0	0
6451	65.46	Reclamation District #70	0	0	0	0	0
6452	65.47	Reclamation District #777	0	0	0	0	0
6453	65.48	Reclamation District #817	0	0	0	0	0
6455	65.49	Reclamation District #1001	0	0	0	0	0
6458	65.50	Reclamation District #2054	0	0	0	0	0
6459	65.51	Reclamation District #2056	0	0	0	0	0
6460	65.52	Reclamation District #2103	0	0	0	0	0
6461	65.53	Reclamation District #1500	0	0	0	0	0
6462	65.54	Reclamation District #1660	0	0	0	0	0
6470	65.55	Sutter County Resource Conservtn	0	0	0	0	0
6471	65.56	LAFCO	0	0	0	0	0
6480	65.57	Butte Water District	0	0	0	0	0
6481	65.58	Feather Water District	0	0	0	0	0
6484	65.59	SCSD-90 Series A-Imprv Redemptn	0	0	0	0	0
6489	65.60	CA First Sutter	0	0	0	0	0
6490	65.61	CA Enterp Dev Auth Comm Pace	0	0	0	0	0
6491	65.62	California Hero Program	0	0	0	0	0
7562	65.63	Woodland Unified	0	0	0	0	0
7565	65.64	Sutter Co Schools	0	0	0	0	0
7577	65.65	Yuba Community College	0	0	0	0	0
7601	65.66	E Nicolaus High 2000 Debt	0	0	0	0	0
7602	65.67	Woodland Unified Debt Ser	0	0	0	0	0
7607	65.68	Sutter High 2008 Bond Deb	0	0	0	0	0
7651	65.69	YC#99-1 Series C Bonds Db	0	0	0	0	0
7652	65.70	YC 2004-1 Meas K Bonds Deb	0	0	0	0	0
7654	65.71	Franklin Elem 2006 DBT Ser	0	0	0	0	0
7655	65.72	Yuba Comm. College Distr DS-A	0	0	0	0	0
7656	65.73	Yuba Comm. College Distr DS-B	0	0	0	0	0
7657	65.74	Yuba Comm College Distrb	0	0	0	0	0
7661	65.75	LO#04-1 Series A Bonds Db	0	0	0	0	0
7663	65.76	East Nicolaus H 2014 Debt Svc	0	0	0	0	0
NVBH	65.77	North Valley Beh Health	0	0	0	0	0
Total Non County Agencies			0	0	0	0	0

Exhibit 4B. Sutter County Building Occupancy Cost, Year Ended June 30, 2018

All Departments			County
Dept. No.	Department Name		Cost
			(\$)
1102	1. County Administrator		8,992
1201	2. Auditor-Controller		5,517
1202	3. Treasurer-Tax Collector		5,087
1205	4. General Services Department		191
1301	5. County Counsel		8,280
1401	6. Human Resources		5,589
1700	7. Building Maintenance		3,001
1101	8. Board of Supervisors		7,898
1105	9. Clerk of the Board		1,495
1203	10. Assessor		29,202
1204	11. Revenue Collection		434
1502	12. Elections		5,003
1600	13. Sheriff-Communications		3,823
1702	14. Water/Wastewater Facilities		0
1920	15. Engineering Services		3,199
1922	16. Water Resources		1,514
2103	17. Sheriff's Court Bailiffs		0
2106	18. Public Defender		0
2112	19. Consolidated Courts		0
2125	20. District Attorney		0
2125-01	21. DA-Criminal Division		8,940
2125-03	22. DA-Victim/Witness Assistance		0
2125-05	23. DA-Statutory Rape Vert Prosecute		0
2201	24. Sheriff-Coroner		23,030
2205	25. Sheriff-Boat Patrol		598
2208	26. Sheriff-Live Oak Contract		0
2301	27. Sheriff-County Jail		148,016
2302	28. Anti-Drug Abuse Enforcement		0
2304	29. Probation		12,790
2309	30. Bi-County Juvenile Hall		8,093
2401	31. Emergency Services		6,543
2402	32. Fire Services Administration		433
2601	33. Agricultural Commissioner		6,345
2706	34. Recorder		221
2709	35. Pub. Guardian/Conservator		248
2710	36. County Clerk		74
2721	37. Development Services		5,658
2724-24	38. Planning & Building		1,941
2724-31	39. Community Services Building Inspection		1,928
2724-32	40. Code Enforcement Svcs		0
2725	41. Environmental Health		3,001
2726	42. Animal Control		172
2727	43. CUPA		0
3100	44. Road		0
3200	45. County Airport		0
3300	46. Transportation Development		0
4102-00	47. Mental Health		27,788
4103-10	48. Health		40,590
4104-00	49. Mental Health Service Act		0
4120-00	50. Human Services Admin		37,412
4580	51. Fleet Management ISF		0
4581	52. Information Technology ISF		6,668
4590	53. Liability Insurance ISF		0
4591	54. Workers' Comp. Ins. ISF		0
4595	55. Employee Wellness Services		0
5000	56. Trial Court Agency		0
5101-00	57. Welfare		4,307
5200	58. IHSS Public Authority		0
6201	59. County Library		18,928
6301	60. Bi-County Farm Advisor		3,026
7101	61. Parks and Recreation		7,124
7201	62. Community Memorial Museum		2,429
7203	63. Vets Memorial Community Bldg		19,196
	64.A Other Departments-1		99,331
	64.B Other Departments-2		4,219
	65. Non County Agencies		0
	Total All Departments		588,274
	Less: Service Dept., No. 1--7		36,658
	Total Less Service Departments		551,616

Exhibit 4B.1 Sutter County Building Occupancy Cost, Year Ended June 30, 2018

Other Departments-1			County
Dept. No.	Department Name		Cost
			(\$)
0112	64.01	Child Supp Serv Reimb/Adjustment	0
0140	64.02	County Local Revenue Fund	0
0177	64.03	CCPIF SB 678	0
0184	64.04	Sheriff Inmate Welfare	0
0241	64.05	Public Safety Realignment 2011	0
0252	64.06	Emergency Medical Service	0
0253	64.07	RLF CDBG Housing Rehabilitation	0
0273	64.08	Local Innovation	0
0284	64.09	CDBG Housing Rehab 04-STB	0
0289	64.10	EDBG PI Fund	0
0301	64.11	County Service Area G	0
0305	64.12	County Service Area F	0
0309	64.13	County Service Area C	0
0311	64.14	County Service Area D	0
0320	64.15	Sutter County Water Agency	0
0321	64.16	Lo Canal Operations & Maintenance	0
0326	64.17	County Water Zone #4	0
0327	64.18	County Water Zone #5	0
0329	64.19	County Water Zone #7	0
0330	64.20	County Water Zone #8	0
0340	64.21	Co Consolid St Lighting District	0
0395	64.22	Rio Ramaza Comm. Serv District	0
1103	64.23	Non-Departmental Expense	37,783
1209	64.24	General Revenues	0
1801	64.25	Plant Acquisition	0
1803	64.26	Capital Projects	0
1911	64.27	General Insurance & Bonds	0
1923	64.28	Flood Control	0
2104	64.29	Grand Jury	1,793
2109	64.30	Trial Court Funding	0
2125-08	64.31	DA-Criminal Investigation	9,127
2125-09	64.32	DA-Welfare Investigation	0
2125-72	64.33	Local Community Correction Acc	0
2127-00	64.34	Victim Services	50,629
2202	64.35	Net 5-Sheriff	0
2230	64.36	PC1202.5 Trust	0
2303	64.37	Delinquency Prevention Commiss'n	0
2403	64.38	Feburary 2017 Flood	0
2703	64.39	Fish & Game Propagation	0
2711	64.40	Domestic Violence Centers	0
2724-29	64.41	Comm Svc Planning-Riego Road	0
3000	64.42	Urban Area Resident St Lighting	0
4102-01	64.43	Mental Health-Admin Support	0
4102-02	64.44	Mental Health-Homeless Mgt	0
4102-03	64.45	Mental Health-Crisis Clinic	0
4102-07	64.46	Mental Health-Inpatient	0
4102-08	64.47	Mental Health-Managed Care	0
4102-09	64.48	Mental Health-IMD/SNF Facilities	0
4102-10	64.49	Mental Health-Non IMD	0
4102-12	64.50	Mental Health-Day Treatment/Adult	0
4102-13	64.51	Mental Health-Juvenile Hall/Jail	0
4102-14	64.52	Mental Health-Homeless Mentally Ill	0
4102-15	64.53	Mental Health-Conditional Release Prgm	0
4102-16	64.54	Mental Health-Outpatient/Adult	0
4102-17	64.55	Mental Health-Outpatient/Child	0
4102-19	64.56	Mental Health-Children's IEP Svcs	0
4102-20	64.57	Mental Health-Advocacy	0
4102-22	64.58	Mental Health-Camp Singer	0
4102-25	64.59	Mental Health-Systems of Care Children	0
4102-26	64.60	Mental Health-Sutter County BF	0
4102-29	64.61	Mental Health-Yuba County BF	0
4102-31	64.62	Mental Health-CSS/Admin Sup	0
4102-32	64.63	Mental Health-CSOC Adult Prgm	0
4102-34	64.64	Mental Health-Victor Community	0
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	0
4102-41	64.66	Mental Health-Alcohol Admin	0
4102-42	64.67	Mental Health-Prevention	0
4102-44	64.68	Mental Health-Safe & Drug Free Schls	0
4102-48	64.69	Mental Health-Sutter Co CW D/A	0
4102-50	64.70	Mental Health-Drug Outpatient	0
4102-51	64.71	Mental Health-OFC	0
4102-52	64.72	Mental Health-Drug/Outreach	0
4102-53	64.73	Mental Health-Drug & Alcohol Juv	0
4102-54	64.74	Mental Health-First Steps	0
4102-58	64.75	Mental Health-Drug Court SC	0
4102-59	64.76	Mental Health-Yuba County	0
4102-65	64.77	Mental Health-UR/QI Programs	0
Total Other Departments-1			99,331

Exhibit 4B.1 Sutter County Building Occupancy Cost, Year Ended June 30, 2018

Other Departments-2			County
Dept. No.		Department Name	Cost
			(\$)
4102-68	64.78	Mental Health-Drug Medi-Cal	0
4102-72	64.79	Mental Health-Local Comm Corr	0
4102-80	64.80	Mental Health-SB678	0
4102-81	64.81	Mental Health-Juvenile Probation	0
4102-82	64.82	Mental Health-Forensic	0
4103-12	64.83	Health-Children & Family	0
4103-15	64.84	Health-Vital Statistics	0
4103-20	64.85	Health-CCS	0
4103-22	64.86	Health-Homeless Pilot	0
4103-26	64.87	Health-MCH	0
4103-29	64.88	Health-Foster Care	0
4103-30	64.89	Health-Nursing Admin	0
4103-31	64.90	Health-CHDP	0
4103-33	64.91	Health-CMSP Local Health Conn	0
4103-35	64.92	Health-Field Nursing	0
4103-36	64.93	Health-Bioterrorism	0
4103-37	64.94	Health-Pandemic Flu Preparedness	0
4103-38	64.95	Health-Acute Communicable Dis	0
4103-39	64.96	Health-Immunization Grant	0
4103-40	64.97	Health-WIC Nutrition	0
4103-43	64.98	Health-Homeland Security Grant	0
4103-45	64.99	Health-WIC Breast Feeding P	0
4103-49	64.100	Health-P3 Impl Mass Vacc Readins Camp	0
4103-50	64.101	Health-Laboratory	0
4103-51	64.102	Health-AIDS Surveillance	0
4103-53	64.103	Health-Tuberculosis	0
4103-54	64.104	Health-Chlamydia	0
4103-55	64.105	Health-Lead Poisoning	0
4103-56	64.106	Health-St Tuberculosis Grant	0
4103-57	64.107	Health-St. Medi-Cal Outreach	0
4103-60	64.108	Health-Health Education	0
4103-65	64.109	Health-Community Chronic Disease	0
4103-66	64.110	Health-Supp Nutritional Asst Prog Ed	0
4103-68	64.111	Health-Ebola Supplemental	0
4103-69	64.112	Health - Oral Care	0
4103-78	64.113	Health-Injury Prevention	0
4103-81	64.114	Health-Public Health Clinic	0
4103-98	64.115	Health - Prop 56 Tobacco Trust	0
4103-99	64.116	Health-Tobacco Control	0
4104-01	64.117	MHSA-Children's Sed Full Svc Part	0
4104-02	64.118	MHSA-Urgent Services	0
4104-03	64.119	MHSA-Transition Age Youth FSP	0
4104-04	64.120	MHSA-Adult and Older Adult FSP	0
4104-05	64.121	MHSA-Older Adult Mobile Outreach	0
4104-06	64.122	MHSA-Ethnic Outreach Services	0
4104-07	64.123	MHSA-Housing Program	0
4104-08	64.124	MHSA-Wellness & Recover Adult	0
4104-09	64.125	MHSA-Adult Urgent Services	0
4104-10	64.126	MHSA-Therapeutic Services	0
4104-12	64.127	MHSA-Community Prev Team	0
4104-14	64.128	MHSA-MHSA IT Proj	0
4104-15	64.129	MHSA-Work Educ & Training	0
4104-16	64.130	MHSA-Innovation	0
4104-17	64.131	MHSA-Administrative	0
4112	64.132	Health-County Share	0
4120-93	64.133	Human Services-Security & Compliance	0
4134-00	64.134	Jail Medical	0
4134-72	64.135	Jail Medical-LCC	0
4201	64.136	Non-County Providers	0
4400	64.137	Sutter Co Waterworks District #1	0
5101-05	64.138	Welfare-Social Workers Empy	0
5101-10	64.139	Welfare-Admin Support	0
5101-15	64.140	Welfare-Non-Welfare Admin Svcs	0
5101-20	64.141	Welfare-Social Services	0
5101-30	64.142	Welfare-Eligibility & Nonservices	0
5101-35	64.143	Welfare-Welfare Fraud	0
5101-40	64.144	Welfare-Clerical Support	0
5206	64.145	TANF-Foster Care	0
5211	64.146	Delinquent Tax Sales Trust Fund	0
5301	64.147	General Relief	0
5302	64.148	General Relief	0
5601	64.149	Veterans Service Officer	0
6201-35	64.150	Library-Literacy Prg	940
7202	64.151	Subsidy Requests Organizations	0
7204	64.152	Ettl Hall	3,279
Total Other Departments-2			4,219

Exhibit 4C. Sutter County Building Cost Basis and % Occupancy by Department, Year Ended June 30, 2018

Dept. No	Department Name	Square Feet Occupied	Percent Occupancy (%)	Cost of Building (\$)	Rental Cost (\$)	Share of Cost (\$)
1101	Board of Supervisors	1,806	12	7,104	-	7,104
1102	County Administrator	2,286	15	8,992	-	8,992
1105	Clerk of the Board	380	2	1,495	-	1,495
1203	Assessor	7,424	48	29,202	-	29,202
1301	County Counsel	2,105	14	8,280	-	8,280
1401	Human Resources	1,421	9	5,589	-	5,589
BUILDING TOTAL		15,422	100	60,662	0	60,662
1130 Civic Center Blvd						
1920	Engineering Services	1,211	10	3,199	-	3,199
1922	Water Resources	573	5	1,514	-	1,514
2201	Sheriff-Coroner/Detective Division	1,548	12	4,089	-	4,089
2401	Fire/Emrgncy Svcs/Haz Mat	158	1	417	-	417
2402	Fire Services Administration	164	1	433	-	433
2721	Development Services Admin	2,142	17	5,658	-	5,658
2724-31	Building Inspection	730	6	1,928	-	1,928
2724-24	Planning & Building	735	6	1,941	-	1,941
2725	Environmental Health	1,136	9	3,001	-	3,001
2127	DA-Victim Witness	1,856	15	4,902	-	4,902
1700-70	Rented Space-Gallagher	867	7	2,290	-	2,290
1103	Non-Departmental Expense-Vacant	1,600	13	4,226	-	4,226
BUILDING TOTAL		12,720	100	33,599	0	33,599
Courthouse East-463 Second St.						
1201	Auditor-Controller	2,542	10	230	5,287	5,517
1202	Treasurer-Tax Collector	2,344	9	212	4,875	5,087
1204	Revenue Collection	200	1	18	416	434
4581	Information Technology	3,072	12	278	6,389	6,668
2125-01	DA-Criminal Division	4,119	15	373	8,567	8,940
2125-08	DA-Investigators	4,205	16	381	8,746	9,127
1103	Non-Departmental Expense-Vacant	9,341	35	846	19,428	20,274
2104	Grand Jury	826	3	75	1,718	1,793
BUILDING TOTAL		26,649	100	2,414	55,426	57,840
433 Second St.						
2706	Recorder	3,605	75	221	-	221
2710	County Clerk	1,202	25	74	-	74
BUILDING TOTAL		4,806	100	294	0	294
446 Second St.-Courthouse West						
5000	Trial Court Agency	17,077	91	-	-	-
2127	District Attorney	1,779	9	-	45,726	45,726
BUILDING TOTAL		18,856	100	0	45,726	45,726
446 Second St-Courthouse West-Annex						
5000	Trial Court Agency	3,277	69	-	-	-
4120	Human Services	1,472	31	-	37,412	37,412
BUILDING TOTAL		4,749	100	0	37,412	37,412

Exhibit 4C. Sutter County Building Cost Basis and % Occupancy by Department, Continued

Dept. No.	Department Name	Square Feet Occupied	Percent Occupancy (%)	Cost of Building (\$)	Rental Cost (\$)	Share of Cost (\$)
1077 Civic Ctr Blvd -Law Enforcement Center						
1600	Sheriff-Communications	2,242	4	3,823	-	3,823
2201	Sheriff-Coroner	8,036	15	13,701	-	13,701
2205	Sheriff-Boat Patrol	351	1	598	-	598
2301	Sheriff-County Jail	42,821	80	73,008	-	73,008
BUILDING TOTAL		53,450	100	91,130	0	91,130
142 Garden Hwy						
2601	Agricultural Commissioner	8,125	68	6,345	-	6,345
6301	Bi-County Farm Advisor	3,875	32	3,026	-	3,026
BUILDING TOTAL		12,000	100	9,372	0	9,372
146 Garden Highway						
1205	General Services Admin	1,232	21	191	-	191
1700	Building Maintenance	4,591	79	711	-	711
BUILDING TOTAL		5,823	100	902	0	902
1965 Live Oak Blvd						
4102	Mental Health	33,379	95	27,550	-	27,550
5101	Welfare - CPS	1,421	4	1,173	-	1,173
2709	Pub. Guardian/Conservator	300	1	248	-	248
BUILDING TOTAL		35,100	100	28,971	0	28,971
1445 Veterans Memorial Cir						
4103	Health	16,828	71	39,590	-	39,590
5101	Welfare	1,332	6	3,134	-	3,134
1103	Vacant	5,598	24	13,170	-	13,170
BUILDING TOTAL		23,758	100	55,893	0	55,893
1435 Veterans Memorial Circle Dr						
1502	Elections	5,000	83	5,003	-	5,003
4103	Health	1,000	17	1,001	-	1,001
BUILDING TOTAL		6,000	100	6,004	0	6,004
750 Forbes Ave						
6201	Library	21,145	95	18,321	-	18,321
6201-35	Library-Literacy Prg	1,085	5	940	-	940
BUILDING TOTAL		22,230	100	19,261	0	19,261

Exhibit 4C. Sutter County Building Cost Basis and % Occupancy by Department, Continued

Dept. No.	Department Name		Percent Occupancy (%)	Cost of Building (\$)	Share of Cost (\$)
1101	Board of Supervisors	466 Second St. - Old Hall of Records	100	794	794
2201	Sheriff	44 Second St. - Sheriff Training Center	100	5,241	5,241
2301	Sheriff-County Jail	Maximum Security Jail	100	47,674	47,674
2301	Sheriff-County Jail	Minimum Security Jail	100	27,300	27,300
2301	Sheriff-County Jail	Min Security Showers Refurb	100	35	35
2304	Probation	595 Boyd Street	100	12,790	12,790
2401	Fire/Emrgncy Svcs/Haz Mat	2340 California St. - Emergency Operations Ctr	100	6,126	6,126
2726	Commnty Svcs/Animal Cntrl	102 Second St. - Animal Shelter	100	172	172
3200	Airport	Airport	100	0	0
4102	Mental Health	White House	100	238	238
5101	Welfare Administration	190 Garden Hwy	100	0	0
6201	County Library	10321 Live Oak Blvd -Live Oak Library	100	0	0
6201	County Library	2147 California St. -Sutter Library	100	607	607
7101	Parks and Recreation	Live Oak Park	100	1,378	1,378
7101	Parks and Recreation	Boat Launch/Restrooms	100	5,745	5,745
7201	Community Mem Museum	1333 Butte House Rd. -Museum	100	2,429	2,429
7203	Vets Mem Community Bldg	1425 Veterans Memorial Cir. -Veterans' Hall	100	19,196	19,196
7204	Ettl Hall	1333 Butte House Rd. -Museum	100	3,279	3,279
1103	Non-Departmental	Casa de Esperanza	100	112	112
2309	Bi-County Juvenile Hall	Bi-County Juvenile Hall	100	8,093	8,093
		Total-All Buildings	N/A	449,709	588,274

**SUPPLEMENTAL INFORMATION, RENTAL COSTS BY DEPARTMENT FY 2017/2018
(NOT PART OF BUILDING USE ALLOWANCE, STATISTICAL DATA ONLY)**

DEPT NO.	DEPARTMENT NAME	ANNUAL RENT (\$)
2304-72	Probation - 430 Center Street	72,936
4102-00	Mental Health - Administration Modular - 1965 Live Oak Blvd	58,301
4102-42	Mental Health - 539/545 Garden Hwy	3,900
4102-54	Mental Health - First Steps - 1251 East Onstott	38,311
4104-03	Mental Health Service Act - 539/545 Garden Hwy	3,900
4104-03	Mental Health Service Act - 809 Plumas St	26,791
4104-06	Mental Health Service Act - 539/545 Garden Hwy	27,251
4104-06	Mental Health Service Act-4853 Olivehurst Ave.	8,195
4104-10	Mental Health Service Act - 809 Plumas St	26,791
4104-12	Mental Health Service Act - 545 Garden Hwy	19,547
4120	Human Services-850 Gray Ave	145,125
4595	Employee Wellness - 1215 Plumas St	19,775
5101	Welfare - 539/543/545 Garden Hwy	258,194
5101	Welfare - Modular 1965 Live Oak Blvd	77,283
5101	Welfare - 680 N. Walton	160,000
5200	IHHS Public Authority-539 Garden Hwy	15,599
0112	Child Support Services - Holly Oak Square	85,796
0305	County Service Area F	1,200
0311	County Service D-Pleasant Grove	26,400
5100	Childrens and Families First Comm	24,955
	TOTAL	1,100,251

Exhibit 4D. Sutter County Equipment Depreciation, Year Ended June 30, 2018

All Departments			Allowable	Depreciation
Dept. No.		Department Name	Equipment (\$)	Costs (\$)
1102	1.	County Administrator	13,818	2,764
1201	2.	Auditor-Controller	678,562	169,641
1202	3.	Treasurer-Tax Collector	6,145	410
1205	4.	General Services Department	44,647	6,101
1301	5.	County Counsel	6,737	962
1401	6.	Human Resources	16,796	1,941
1700	7.	Building Maintenance	594,613	57,643
1101	8.	Board of Supervisors	7,324	1,046
1105	9.	Clerk of the Board	5,207	347
1203	10.	Assessor	95,431	16,782
1204	11.	Revenue Collection	38,092	534
1502	12.	Elections	482,549	28,456
1600	13.	Sheriff-Communications	540,199	37,681
1702	14.	Water/Wastewater Facilities	0	0
1920	15.	Engineering Services	63,324	2,348
1922	16.	Water Resources	119,385	7,959
2103	17.	Sheriff's Court Bailiffs	0	0
2106	18.	Public Defender	0	0
2112	19.	Consolidated Courts	0	0
2125	20.	District Attorney	50,093	3,340
2125-01	21.	DA-Criminal Division	161,736	16,782
2125-03	22.	DA-Victim/Witness Assistance	0	0
2125-05	23.	DA-Statutory Rape Vert Prosecute	0	0
2201	24.	Sheriff-Coroner	1,714,873	199,232
2205	25.	Sheriff-Boat Patrol	0	0
2208	26.	Sheriff-Live Oak Contract	0	0
2301	27.	Sheriff-County Jail	431,746	48,155
2302	28.	Anti-Drug Abuse Enforcement	0	0
2304	29.	Probation	236,694	23,410
2309	30.	Bi-County Juvenile Hall	0	0
2401	31.	Emergency Services	0	0
2402	32.	Fire Services Administration	0	0
2601	33.	Agricultural Commissioner	510,138	59,549
2706	34.	Recorder	323,632	13,896
2709	35.	Pub. Guardian/Conservator	0	0
2710	36.	County Clerk	6,871	0
2721	37.	Development Services	74,279	8,836
2724-24	38.	Planning & Building	54,321	10,625
2724-31	39.	Community Services Building Inspection	40,591	2,706
2724-32	40.	Code Enforcement Svcs	17,196	4,533
2725	41.	Environmental Health	48,386	5,142
2726	42.	Animal Control	0	0
2727	43.	CUPA	26,498	1,767
3100	44.	Road	0	0
3200	45.	County Airport	0	0
3300	46.	Transportation Development	0	0
4102-00	47.	Mental Health	0	0
4103-10	48.	Health	196,824	24,846
4104-00	49.	Mental Health Service Act	0	0
4120-00	50.	Human Services Admin	27,643	2,457
4580	51.	Fleet Management ISF	0	0
4581	52.	Information Technology ISF	0	0
4590	53.	Liability Insurance ISF	0	0
4591	54.	Workers' Comp. Ins. ISF	0	0
4595	55.	Employee Wellness Services	0	0
5000	56.	Trial Court Agency	0	0
5101-00	57.	Welfare	73,145	7,492
5200	58.	IHSS Public Authority	0	0
6201	59.	County Library	35,030	1,457
6301	60.	Bi-County Farm Advisor	101,914	9,202
7101	61.	Parks and Recreation	8,090	539
7201	62.	Community Memorial Museum	0	0
7203	63.	Vets Memorial Community Bldg	0	0
	64.A	Other Departments-1	237,308	47,462
	64.B	Other Departments-2	0	0
	65.	Non County Agencies	0	0
		Total All Departments	7,089,835	826,041
		Less: Service Dept., No. 1-7	1,361,317	239,461
		Total Less Service Departments	5,728,518	586,579

Equipment depreciation is an allowable charge for plan purposes.

The total inventory of County purchased equipment (excluding assets purchased with non general fund monies) as of June 30, 2017 was \$7,276,403.48.

The charge is allocated to all funds and departments based on the respective inventory levels.

Exhibit 4D. Sutter County Equipment Depreciation, Year Ended June 30, 2018

Other Departments-1			Allowable	Depreciation
Dept. No.	Department Name		Equipment	Costs
			(\$)	(\$)
0112	64.01	Child Supp Serv Reimb/Adjustment	0	0
0140	64.02	County Local Revenue Fund	0	0
0177	64.03	CCPIF SB 678	0	0
0184	64.04	Sheriff Inmate Welfare	0	0
0241	64.05	Public Safety Realignment 2011	0	0
0252	64.06	Emergency Medical Service	0	0
0253	64.07	RLF CDBG Housing Rehabilitation	0	0
0273	64.08	Local Innovation	0	0
0284	64.09	CDBG Housing Rehab 04-STB	0	0
0289	64.10	EDBG PI Fund	0	0
0301	64.11	County Service Area G	0	0
0305	64.12	County Service Area F	0	0
0309	64.13	County Service Area C	0	0
0311	64.14	County Service Area D	0	0
0320	64.15	Sutter County Water Agency	0	0
0321	64.16	Lo Canal Operations & Maintenance	0	0
0326	64.17	County Water Zone #4	0	0
0327	64.18	County Water Zone #5	0	0
0329	64.19	County Water Zone #7	0	0
0330	64.20	County Water Zone #8	0	0
0340	64.21	Co Consolid St Lighting District	0	0
0395	64.22	Rio Ramaza Comm. Serv District	0	0
1103	64.23	Non-Departmental Expense	0	0
1209	64.24	General Revenues	0	0
1801	64.25	Plant Acquisition	0	0
1803	64.26	Capital Projects	0	0
1911	64.27	General Insurance & Bonds	0	0
1923	64.28	Flood Control	0	0
2104	64.29	Grand Jury	0	0
2109	64.30	Trial Court Funding	0	0
2125-08	64.31	DA-Criminal Investigation	237,308	47,462
2125-09	64.32	DA-Welfare Investigation	0	0
2125-72	64.33	Local Community Correction Acc	0	0
2127-00	64.34	Victim Services	0	0
2202	64.35	Net 5-Sheriff	0	0
2230	64.36	PC1202.5 Trust	0	0
2303	64.37	Delinquency Prevention Commiss'n	0	0
2403	64.38	February 2017 Flood	0	0
2703	64.39	Fish & Game Propagation	0	0
2711	64.40	Domestic Violence Centers	0	0
2724-29	64.41	Comm Svc Planning-Riego Road	0	0
3000	64.42	Urban Area Resident St Lighting	0	0
4102-01	64.43	Mental Health-Admin Support	0	0
4102-02	64.44	Mental Health-Homeless Mgt	0	0
4102-03	64.45	Mental Health-Crisis Clinic	0	0
4102-07	64.46	Mental Health-Inpatient	0	0
4102-08	64.47	Mental Health-Managed Care	0	0
4102-09	64.48	Mental Health-IMD/SNF Facilities	0	0
4102-10	64.49	Mental Health-Non IMD	0	0
4102-12	64.50	Mental Health-Day Treatment/Adult	0	0
4102-13	64.51	Mental Health-Juvenile Hall/Jail	0	0
4102-14	64.52	Mental Health-Homeless Mentally Ill	0	0
4102-15	64.53	Mental Health-Conditional Release Prgm	0	0
4102-16	64.54	Mental Health-Outpatient/Adult	0	0
4102-17	64.55	Mental Health-Outpatient/Child	0	0
4102-19	64.56	Mental Health-Children's IEP Svcs	0	0
4102-20	64.57	Mental Health-Advocacy	0	0
4102-22	64.58	Mental Health-Camp Singer	0	0
4102-25	64.59	Mental Health-Systems of Care Children	0	0
4102-26	64.60	Mental Health-Sutter County BF	0	0
4102-29	64.61	Mental Health-Yuba County BF	0	0
4102-31	64.62	Mental Health-CSS/Admin Sup	0	0
4102-32	64.63	Mental Health-CSOC Adult Prgm	0	0
4102-34	64.64	Mental Health-Victor Community	0	0
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	0	0
4102-41	64.66	Mental Health-Alcohol Admin	0	0
4102-42	64.67	Mental Health-Prevention	0	0
4102-44	64.68	Mental Health-Safe & Drug Free Schls	0	0
4102-48	64.69	Mental Health-Sutter Co CW D/A	0	0
4102-50	64.70	Mental Health-Drug Outpatient	0	0
4102-51	64.71	Mental Health-OFC	0	0
4102-52	64.72	Mental Health-Drug/Outreach	0	0
4102-53	64.73	Mental Health-Drug & Alcohol Juv	0	0
4102-54	64.74	Mental Health-First Steps	0	0
4102-58	64.75	Mental Health-Drug Court SC	0	0
4102-59	64.76	Mental Health-Yuba County	0	0
4102-65	64.77	Mental Health-UR/QI Programs	0	0
Total Other Departments-1			237,308	47,462

Exhibit 4D. Sutter County Equipment Depreciation, Year Ended June 30, 2018

Other Departments-2			Allowable	Depreciation
Dept. No.		Department Name	Equipment	Costs
			(\$)	(\$)
4102-68	64.78	Mental Health-Drug Medi-Cal	0	0
4102-72	64.79	Mental Health-Local Comm Corr	0	0
4102-80	64.80	Mental Health-SB678	0	0
4102-81	64.81	Mental Health-Juvenile Probation	0	0
4102-82	64.82	Mental Health-Forensic	0	0
4103-12	64.83	Health-Children & Family	0	0
4103-15	64.84	Health-Vital Statistics	0	0
4103-20	64.85	Health-CCS	0	0
4103-22	64.86	Health-Homeless Pilot	0	0
4103-26	64.87	Health-MCH	0	0
4103-29	64.88	Health-Foster Care	0	0
4103-30	64.89	Health-Nursing Admin	0	0
4103-31	64.90	Health-CHDP	0	0
4103-33	64.91	Health-CMSP Local Health Conn	0	0
4103-35	64.92	Health-Field Nursing	0	0
4103-36	64.93	Health-Bioterrorism	0	0
4103-37	64.94	Health-Pandemic Flu Preparedness	0	0
4103-38	64.95	Health-Acute Communicable Dis	0	0
4103-39	64.96	Health-Immunization Grant	0	0
4103-40	64.97	Health-WIC Nutrition	0	0
4103-43	64.98	Health-Homeland Security Grant	0	0
4103-45	64.99	Health-WIC Breast Feeding P	0	0
4103-49	64.100	Health-P3 Impl Mass Vacc Readins Camp	0	0
4103-50	64.101	Health-Laboratory	0	0
4103-51	64.102	Health-AIDS Surveillance	0	0
4103-53	64.103	Health-Tuberculosis	0	0
4103-54	64.104	Health-Chlamydia	0	0
4103-55	64.105	Health-Lead Poisoning	0	0
4103-56	64.106	Health-St Tuberculosis Grant	0	0
4103-57	64.107	Health-St. Medi-Cal Outreach	0	0
4103-60	64.108	Health-Health Education	0	0
4103-65	64.109	Health-Community Chronic Disease	0	0
4103-66	64.110	Health-Supp Nutritional Asst Prog Ed	0	0
4103-68	64.111	Health-Ebola Supplemental	0	0
4103-69	64.112	Health - Oral Care	0	0
4103-78	64.113	Health-Injury Prevention	0	0
4103-81	64.114	Health-Public Health Clinic	0	0
4103-98	64.115	Health - Prop 56 Tobacco Trust	0	0
4103-99	64.116	Health-Tobacco Control	0	0
4104-01	64.117	MHSA-Children's Sed Full Svc Part	0	0
4104-02	64.118	MHSA-Urgent Services	0	0
4104-03	64.119	MHSA-Transition Age Youth FSP	0	0
4104-04	64.120	MHSA-Adult and Older Adult FSP	0	0
4104-05	64.121	MHSA-Older Adult Mobile Outreach	0	0
4104-06	64.122	MHSA-Ethnic Outreach Services	0	0
4104-07	64.123	MHSA-Housing Program	0	0
4104-08	64.124	MHSA-Wellness & Recover Adult	0	0
4104-09	64.125	MHSA-Adult Urgent Services	0	0
4104-10	64.126	MHSA-Therapeutic Services	0	0
4104-12	64.127	MHSA-Community Prev Team	0	0
4104-14	64.128	MHSA-MHSA IT Proj	0	0
4104-15	64.129	MHSA-Work Educ & Training	0	0
4104-16	64.130	MHSA-Innovation	0	0
4104-17	64.131	MHSA-Administrative	0	0
4112	64.132	Health-County Share	0	0
4120-93	64.133	Human Services-Security & Compliance	0	0
4134-00	64.134	Jail Medical	0	0
4134-72	64.135	Jail Medical-LCC	0	0
4201	64.136	Non-County Providers	0	0
4400	64.137	Sutter Co Waterworks District #1	0	0
5101-05	64.138	Welfare-Social Workers Empy	0	0
5101-10	64.139	Welfare-Admin Support	0	0
5101-15	64.140	Welfare-Non-Welfare Admin Svcs	0	0
5101-20	64.141	Welfare-Social Services	0	0
5101-30	64.142	Welfare-Eligibility & Nonservices	0	0
5101-35	64.143	Welfare-Welfare Fraud	0	0
5101-40	64.144	Welfare-Clerical Support	0	0
5206	64.145	TANF-Foster Care	0	0
5211	64.146	Delinquent Tax Sales Trust Fund	0	0
5301	64.147	General Relief	0	0
5302	64.148	General Relief	0	0
5601	64.149	Veterans Service Officer	0	0
6201-35	64.150	Library-Literacy Prg	0	0
7202	64.151	Subsidy Requests Organizations	0	0
7204	64.152	Ettl Hall	0	0
Total Other Departments-2			0	0

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Exhibit 4E. Sutter County Tax Assessment, Year Ended June 30, 2018

All Departments

Dept. No.	Department Name	Tax Allocation (\$)
1102	1. County Administrator	339
1201	2. Auditor-Controller	382
1202	3. Treasurer-Tax Collector	353
1205	4. General Services Department	418
1301	5. County Counsel	312
1401	6. Human Resources	211
1700	7. Building Maintenance	1,749
1101	8. Board of Supervisors	640
1105	9. Clerk of the Board	56
1203	10. Assessor	1,101
1204	11. Revenue Collection	30
1502	12. Elections	0
1600	13. Sheriff-Communications	604
1702	14. Water/Wastewater Facilities	0
1920	15. Engineering Services	265
1922	16. Water Resources	126
2103	17. Sheriff's Court Bailiffs	0
2106	18. Public Defender	0
2112	19. Consolidated Courts	0
2125	20. District Attorney	0
2125-01	21. DA-Criminal Division	620
2125-03	22. DA-Victim/Witness Assistance	0
2125-05	23. DA-Statutory Rape Vert Prosecute	0
2201	24. Sheriff-Coroner	2,503
2205	25. Sheriff-Boat Patrol	94
2208	26. Sheriff-Live Oak Contract	0
2301	27. Sheriff-County Jail	12,414
2302	28. Anti-Drug Abuse Enforcement	0
2304	29. Probation	1,627
2309	30. Bi-County Juvenile Hall	0
2401	31. Emergency Services	35
2402	32. Fire Services Administration	36
2601	33. Agricultural Commissioner	1,118
2706	34. Recorder	497
2709	35. Pub. Guardian/Conservator	35
2710	36. County Clerk	166
2721	37. Development Services	469
2724-24	38. Planning & Building	161
2724-31	39. Community Services Building Inspection	160
2724-32	40. Code Enforcement Svcs	0
2725	41. Environmental Health	249
2726	42. Animal Control	0
2727	43. CUPA	0
3100	44. Road	0
3200	45. County Airport	0
3300	46. Transportation Development	0
4102-00	47. Mental Health	3,949
4103-10	48. Health	5,913
4104-00	49. Mental Health Service Act	0
4120-00	50. Human Services Admin	171
4580	51. Fleet Management ISF	754
4581	52. Information Technology ISF	462
4590	53. Liability Insurance ISF	0
4591	54. Workers' Comp. Ins. ISF	0
4595	55. Employee Wellness Services	0
5000	56. Trial Court Agency	2,366
5101-00	57. Welfare	2,208
5200	58. IHSS Public Authority	0
6201	59. County Library	3,063
6301	60. Bi-County Farm Advisor	533
7101	61. Parks and Recreation	0
7201	62. Community Memorial Museum	1,474
7203	63. Vets Memorial Community Bldg	3,150
	64.A Other Departments-1	5,536
	64.B Other Departments-2	144
	65. Non County Agencies	0
	Total All Departments	56,495
	Less: Service Dept., No. 1-7	3,764
	Total Less Service Departments	52,730

The Tax Assessment allocation is a method of providing compensation for fire, flood, and levee assessments for various County owned buildings. The allocation is based on building usage and building occupation by square footage.

Exhibit 4E. Sutter County Tax Assessment, Year Ended June 30, 2018

Other Departments-1

Dept. No.	Department Name	Tax Allocation (\$)
0112	64.01 Child Supp Serv Reimb/Adjustment	0
0140	64.02 County Local Revenue Fund	0
0177	64.03 CCPIF SB 678	0
0184	64.04 Sheriff Inmate Welfare	0
0241	64.05 Public Safety Realignment 2011	0
0252	64.06 Emergency Medical Service	0
0253	64.07 RLF CDBG Housing Rehabilitation	0
0273	64.08 Local Innovation	0
0284	64.09 CDBG Housing Rehab 04-STB	0
0289	64.10 EDBG PI Fund	0
0301	64.11 County Service Area G	0
0305	64.12 County Service Area F	0
0309	64.13 County Service Area C	0
0311	64.14 County Service Area D	0
0320	64.15 Sutter County Water Agency	0
0321	64.16 Lo Canal Operations & Maintenance	0
0326	64.17 County Water Zone #4	0
0327	64.18 County Water Zone #5	0
0329	64.19 County Water Zone #7	0
0330	64.20 County Water Zone #8	0
0340	64.21 Co Consolid St Lighting District	0
0395	64.22 Rio Ramaza Comm. Serv District	0
1103	64.23 Non-Departmental Expense	4,166
1209	64.24 General Revenues	0
1801	64.25 Plant Acquisition	0
1803	64.26 Capital Projects	0
1911	64.27 General Insurance & Bonds	0
1923	64.28 Flood Control	0
2104	64.29 Grand Jury	124
2109	64.30 Trial Court Funding	0
2125-08	64.31 DA-Criminal Investigation	632
2125-09	64.32 DA-Welfare Investigation	0
2125-72	64.33 Local Community Correction Acc	0
2127-00	64.34 Victim Services	613
2202	64.35 Net 5-Sheriff	0
2230	64.36 PC1202.5 Trust	0
2303	64.37 Delinquency Prevention Commiss'n	0
2403	64.38 Feburary 2017 Flood	0
2703	64.39 Fish & Game Propagation	0
2711	64.40 Domestic Violence Centers	0
2724-29	64.41 Comm Svc Planning-Riego Road	0
3000	64.42 Urban Area Resident St Lighting	0
4102-01	64.43 Mental Health-Admin Support	0
4102-02	64.44 Mental Health-Homeless Mgt	0
4102-03	64.45 Mental Health-Crisis Clinic	0
4102-07	64.46 Mental Health-Inpatient	0
4102-08	64.47 Mental Health-Managed Care	0
4102-09	64.48 Mental Health-IMD/SNF Facilities	0
4102-10	64.49 Mental Health-Non IMD	0
4102-12	64.50 Mental Health-Day Treatment/Adult	0
4102-13	64.51 Mental Health-Juvenile Hall/Jail	0
4102-14	64.52 Mental Health-Homeless Mentally Ill	0
4102-15	64.53 Mental Health-Conditional Release Prgm	0
4102-16	64.54 Mental Health-Outpatient/Adult	0
4102-17	64.55 Mental Health-Outpatient/Child	0
4102-19	64.56 Mental Health-Children's IEP Svcs	0
4102-20	64.57 Mental Health-Advocacy	0
4102-22	64.58 Mental Health-Camp Singer	0
4102-25	64.59 Mental Health-Systems of Care Children	0
4102-26	64.60 Mental Health-Sutter County BF	0
4102-29	64.61 Mental Health-Yuba County BF	0
4102-31	64.62 Mental Health-CSS/Admin Sup	0
4102-32	64.63 Mental Health-CSOC Adult Prgm	0
4102-34	64.64 Mental Health-Victor Community	0
4102-35	64.65 Mental Health-CSS/Direct/Case Svcs	0
4102-41	64.66 Mental Health-Alcohol Admin	0
4102-42	64.67 Mental Health-Prevention	0
4102-44	64.68 Mental Health-Safe & Drug Free Schls	0
4102-48	64.69 Mental Health-Sutter Co CW D/A	0
4102-50	64.70 Mental Health-Drug Outpatient	0
4102-51	64.71 Mental Health-OFC	0
4102-52	64.72 Mental Health-Drug/Outreach	0
4102-53	64.73 Mental Health-Drug & Alcohol Juv	0
4102-54	64.74 Mental Health-First Steps	0
4102-58	64.75 Mental Health-Drug Court SC	0
4102-59	64.76 Mental Health-Yuba County	0
4102-65	64.77 Mental Health-UR/QI Programs	0
	Total Other Departments-1	5,536

Exhibit 4E. Sutter County Tax Assessment, Year Ended June 30, 2018

Other Departments-2

Dept. No.	Department Name	Tax Allocation (\$)
4102-68	64.78 Mental Health-Drug Medi-Cal	0
4102-72	64.79 Mental Health-Local Comm Corr	0
4102-80	64.80 Mental Health-SB678	0
4102-81	64.81 Mental Health-Juvenile Probation	0
4102-82	64.82 Mental Health-Forensic	0
4103-12	64.83 Health-Children & Family	0
4103-15	64.84 Health-Vital Statistics	0
4103-20	64.85 Health-CCS	0
4103-22	64.86 Health-Homeless Pilot	0
4103-26	64.87 Health-MCH	0
4103-29	64.88 Health-Foster Care	0
4103-30	64.89 Health-Nursing Admin	0
4103-31	64.90 Health-CHDP	0
4103-33	64.91 Health-CMSP Local Health Conn	0
4103-35	64.92 Health-Field Nursing	0
4103-36	64.93 Health-Bioterrorism	0
4103-37	64.94 Health-Pandemic Flu Preparedness	0
4103-38	64.95 Health-Acute Communicable Dis	0
4103-39	64.96 Health-Immunization Grant	0
4103-40	64.97 Health-WIC Nutrition	0
4103-43	64.98 Health-Homeland Security Grant	0
4103-45	64.99 Health-WIC Breast Feeding P	0
4103-49	64.100 Health-P3 Impl Mass Vacc Readins Camp	0
4103-50	64.101 Health-Laboratory	0
4103-51	64.102 Health-AIDS Surveillance	0
4103-53	64.103 Health-Tuberculosis	0
4103-54	64.104 Health-Chlamydia	0
4103-55	64.105 Health-Lead Poisoning	0
4103-56	64.106 Health-St Tuberculosis Grant	0
4103-57	64.107 Health-St. Medi-Cal Outreach	0
4103-60	64.108 Health-Health Education	0
4103-65	64.109 Health-Community Chronic Disease	0
4103-66	64.110 Health-Supp Nutritional Asst Prog Ed	0
4103-68	64.111 Health-Ebola Supplemental	0
4103-69	64.112 Health - Oral Care	0
4103-78	64.113 Health-Injury Prevention	0
4103-81	64.114 Health-Public Health Clinic	0
4103-98	64.115 Health - Prop 56 Tobacco Trust	0
4103-99	64.116 Health-Tobacco Control	0
4104-01	64.117 MHSA-Children's Sed Full Svc Part	0
4104-02	64.118 MHSA-Urgent Services	0
4104-03	64.119 MHSA-Transition Age Youth FSP	0
4104-04	64.120 MHSA-Adult and Older Adult FSP	0
4104-05	64.121 MHSA-Older Adult Mobile Outreach	0
4104-06	64.122 MHSA-Ethnic Outreach Services	0
4104-07	64.123 MHSA-Housing Program	0
4104-08	64.124 MHSA-Wellness & Recover Adult	0
4104-09	64.125 MHSA-Adult Urgent Services	0
4104-10	64.126 MHSA-Therapeutic Services	0
4104-12	64.127 MHSA-Community Prev Team	0
4104-14	64.128 MHSA-MHSA IT Proj	0
4104-15	64.129 MHSA-Work Educ & Training	0
4104-16	64.130 MHSA-Innovation	0
4104-17	64.131 MHSA-Administrative	0
4112	64.132 Health-County Share	0
4120-93	64.133 Human Services-Security & Compliance	0
4134-00	64.134 Jail Medical	0
4134-72	64.135 Jail Medical-LCC	0
4201	64.136 Non-County Providers	0
4400	64.137 Sutter Co Waterworks District #1	0
5101-05	64.138 Welfare-Social Workers Empy	0
5101-10	64.139 Welfare-Admin Support	0
5101-15	64.140 Welfare-Non-Welfare Admin Svcs	0
5101-20	64.141 Welfare-Social Services	0
5101-30	64.142 Welfare-Eligibility & Nonservices	0
5101-35	64.143 Welfare-Welfare Fraud	0
5101-40	64.144 Welfare-Clerical Support	0
5206	64.145 TANF-Foster Care	0
5211	64.146 Delinquent Tax Sales Trust Fund	0
5301	64.147 General Relief	0
5302	64.148 General Relief	0
5601	64.149 Veterans Service Officer	0
6201-35	64.150 Library-Literacy Prg	144
7202	64.151 Subsidy Requests Organizations	0
7204	64.152 Ettl Hall	0
Total Other Departments-2		144

Exhibit 4E(1). Sutter County Tax Assessment by Department, Year Ended June 30, 2018

Dept. No.	Department Name	Square Feet Occupied	Percent Occupancy (%)	Tax Assessment (\$)	Share of Cost (\$)
1160 Civic Center Blvd					
1101	Board of Supervisors	1,806	12	0	268
1102	County Administrator	2,286	15	0	339
1105	Clerk of the Board	380	2	0	56
1203	Assessor	7,424	48	0	1,101
1301	County Counsel	2,105	14	0	312
1401	Human Resources	1,421	9	0	211
BUILDING TOTAL		15,422	100	2,286	2,286
1130 Civic Center Blvd					
1920	Public Works	1,211	10	0	265
1922	Water Resources	573	5	0	126
2201	Sheriff-Coroner/Detective Division	1,548	12	0	339
2401	Fire/Emrgncy Srvs/Haz Mat	158	1	0	35
2402	Fire Services Administration	164	1	0	36
2721	Community Srvs/Dept Wide	2,142	17	0	469
2724-31	Community Srvs/Bldg Insp	730	6	0	160
2724-24	Community Srvs Planning	735	6	0	161
2725	Community Srvs/Envir Hlth	1,136	9	0	249
2127	DA-Victim Services	1,856	15	0	407
1700	Rented Sapce-Gallagher	867	7	0	190
1103	Vacant	1,600	13	0	351
BUILDING TOTAL		12,720	100	2,787	2,787
Courthouse East-463 Second St.					
1201	Auditor-Controller	2,542	10	0	382
1202	Treasurer-Tax Collector	2,344	9	0	353
1204	Revenue Collection	200	1	0	30
4581	Information Technology	3,072	12	0	462
2125-01	District Attorney	4,119	15	0	620
2525-08	DA-Investigation	4,205	16	0	632
1103	Non-Departmental Expense-Vacant	9,341	35	0	1,405
2104	Grand Jury	826	3	0	124
BUILDING TOTAL		26,649	100	4,008	4,008
433 Second St.					
2706	Recorder	3,605	75	0	497
2710	County Clerk	1,202	25	0	166
BUILDING TOTAL		4,806	100	663	663
446 Second St.-Courthouse West					
5000	Trial Court Agency	17,077	72	-	1,985
2127	District Attorney-Victim Services	1,779	8	-	207
BUILDING TOTAL		18,856			2,192
446 Second St-Courthouse West-Annex					
5000	Trial Court Agency	3,277	14	-	381
4120	Human Services	1,472	6	-	171
BUILDING TOTAL		4,749	100	2,744	552

Exhibit 4E(1). Sutter County Tax Assessment by Department, Year Ended June 30, 2018

Dept. No.	Department Name	Square Feet Occupied	Percent Occupancy (%)	Tax Assessment (\$)	Share of Cost (\$)
1077 Civic Ctr Blvd -Law Enforcement Center					
1600	Sheriff-Communications	2,242	4	0	604
2201	Sheriff-Coroner	8,036	15	0	2,163
2205	Sheriff-Boat Patrol	351	1	0	94
2301	Sheriff-County Jail	42,821	80	0	11,528
BUILDING TOTAL		53,450	100	14,389	14,389
142 Garden Hwy					
2601	Agricultural Commissioner	8,125	68	0	1,118
6301	Bi-County Farm Advisor	3,875	32	0	533
BUILDING TOTAL		12,001	100	1,652	1,652
1965 Live Oak Blvd					
4102	Mental Health	33,379	95	0	3,949
5101	Welfare - CPS	1,421	4	0	168
2709	Pub. Guardian/Conservator	300	1	0	35
BUILDING TOTAL		35,100	100	4,153	4,153
146 Garden Highway					
1205	General Services Admin	1,232	21	0	418
1700	Building Maintenance	4,591	79	0	1,559
		0	0	0	-
BUILDING TOTAL		5,823	100	1,978	1,978
1445 Veteran's Memorial Cir					
4103	Health	16,828	71	0	5,913
5101	Welfare	1,332	4	0	468
1103	Vacant	5,598	24	0	1,967
BUILDING TOTAL		23,758	100	8,349	8,349
750 Forbes Ave					
6201	Library	21,145	95	0	2,797
6201-35	Library-Literacy Prg	1,085	5	0	144
BUILDING TOTAL		22,230	100	2,940	2,940

EXHIBIT 4E(1). SUTTER COUNTY TAX ASSESSMENT BY DEPARTMENT, CONTINUED

Dept. No.	Department Name	Percent Occupancy (%)	Tax Assessment (\$)	Share of Cost (\$)	
1101	Board of Supervisors	466 Second St. - Old Hall of Records	100	372	372
2301	Sheriff-County Jail	44 Second St. - Sheriff Training Center	100	886	886
2304	Probation	595 Boyd Street	100	1,627	1,627
3100	Road	9001 Sawtelle Rd	100	0	0
3200	Airport	Airport	100	0	0
4581	Information Technology	512 Second St	100	0	0
4580	Fleet	275 Samuel Dr. (Fleet Portion only)	100	754	754
5101	Welfare Administration	190 Garden Hwy	100	1,572	1,572
6201	County Library	10321 Live Oak Blvd -Live Oak Library	100	267	267
7101	Parks and Rec	Mosquito Beach	100	0	0
7201	Community Mem Museum	1333 Butte House Rd. -Museum	100	1,474	1,474
7203	Veteran's Memorial	1445 Veteran's Memorial Cir	100	3,150	3,150
0305	CSA-F	1280 Barry Rd	100	0	0

Exhibit 4F. Sutter County External Audit Costs, Year Ended June 30, 2018

All Departments		Alloc	Allocation	Direct	Total Costs	Less Direct	Net Total
Dept. No.	Department Name	Base	Audit Costs	Identified	Allocated	Charges	Allocated
		(# Wts)	(\$)	(\$)	(\$)	(\$)	(\$)
1102	1. County Administrator	231	208	0	208	0	208
1201	2. Auditor-Controller	253	227	0	227	0	227
1202	3. Treasurer-Tax Collector	238	214	0	214	0	214
1205	4. General Services Department	210	189	0	189	0	189
1301	5. County Counsel	353	317	0	317	0	317
1401	6. Human Resources	348	313	0	313	0	313
1700	7. Building Maintenance	2,686	2,415	0	2,415	0	2,415
1101	8. Board of Supervisors	223	200	0	200	0	200
1105	9. Clerk of the Board	106	95	0	95	0	95
1203	10. Assessor	177	159	0	159	0	159
1204	11. Revenue Collection	1,081	972	0	972	0	972
1502	12. Elections	163	147	0	147	0	147
1600	13. Sheriff-Communications	239	215	0	215	0	215
1702	14. Water/Wastewater Facilities	25	22	0	22	0	22
1920	15. Engineering Services	131	118	0	118	0	118
1922	16. Water Resources	43	39	0	39	0	39
2103	17. Sheriff's Court Bailiffs	16	14	0	14	0	14
2106	18. Public Defender	312	280	0	280	0	280
2112	19. Consolidated Courts	179	161	0	161	0	161
2125	20. District Attorney	9	8	0	8	0	8
2125-01	21. DA-Criminal Division	328	295	0	295	0	295
2125-03	22. DA-Victim/Witness Assistance	32	29	0	29	0	29
2125-05	23. DA-Statutory Rape Vert Prosecute	0	0	0	0	0	0
2201	24. Sheriff-Coroner	1,003	902	0	902	0	902
2205	25. Sheriff-Boat Patrol	54	49	0	49	0	49
2208	26. Sheriff-Live Oak Contract	79	71	0	71	0	71
2301	27. Sheriff-County Jail	1,045	939	0	939	0	939
2302	28. Anti-Drug Abuse Enforcement	0	0	0	0	0	0
2304	29. Probation	1,149	1,033	0	1,033	0	1,033
2309	30. Bi-County Juvenile Hall	9	8	0	8	0	8
2401	31. Emergency Services	97	87	0	87	0	87
2402	32. Fire Services Administration	66	59	0	59	0	59
2601	33. Agricultural Commissioner	423	380	0	380	0	380
2706	34. Recorder	143	129	0	129	0	129
2709	35. Pub. Guardian/Conservator	123	111	0	111	0	111
2710	36. County Clerk	136	122	0	122	0	122
2721	37. Development Services	275	247	0	247	0	247
2724-24	38. Planning & Building	104	93	0	93	0	93
2724-31	39. Community Services Building Inspection	90	81	0	81	0	81
2724-32	40. Code Enforcement Svcs	87	78	0	78	0	78
2725	41. Environmental Health	88	79	0	79	0	79
2726	42. Animal Control	12	11	0	11	0	11
2727	43. CUPA	46	41	0	41	0	41
3100	44. Road	957	860	3,195	4,055	3,195	860
3200	45. County Airport	6	5	0	5	0	5
3300	46. Transportation Development	8	7	0	7	0	7
4102-00	47. Mental Health	237	213	4,250	4,463	4,250	213
4103-10	48. Health	426	383	0	383	0	383
4104-00	49. Mental Health Service Act	88	79	0	79	0	79
4120-00	50. Human Services Admin	235	211	0	211	0	211
4580	51. Fleet Management ISF	1,594	1,433	2,834	4,267	2,834	1,433
4581	52. Information Technology ISF	499	449	3,542	3,991	3,542	449
4590	53. Liability Insurance ISF	14	13	2,833	2,846	2,833	13
4591	54. Workers' Comp. Ins. ISF	70	63	2,833	2,896	2,833	63
4595	55. Employee Wellness Services	176	158	0	158	0	158
5000	56. Trial Court Agency	0	0	0	0	0	0
5101-00	57. Welfare	3,206	2,882	15,916	18,798	15,916	2,882
5200	58. IHSS Public Authority	105	94	0	94	0	94
6201	59. County Library	490	440	0	440	0	440
6301	60. Bi-County Farm Advisor	172	155	0	155	0	155
7101	61. Parks and Recreation	176	158	0	158	0	158
7201	62. Community Memorial Museum	93	84	0	84	0	84
7203	63. Vets Memorial Community Bldg	94	85	0	85	0	85
	64.A Other Departments-1	8,992	8,084	0	8,084	0	8,084
	64.B Other Departments-2	6,147	5,526	0	5,526	0	5,526
	65. Non County Agencies	0	0	0	0	0	0
Total All Departments		36,197	32,540	35,403	67,943	35,403	32,540
Less: Service Dept., No. 1-7		4,319	3,883	0	3,883	0	3,883
Total Less Service Departments		31,878	28,657	35,403	64,060	35,403	28,657

The External Audit is performed for the County by an independent auditing firm on an annual basis. The allocation of the independent auditor's charges are based on the number of warrants produced for each department in the County and any Direct Identified charges to departments as billed by the auditing firm.

Exhibit 4F.1 Sutter County External Audit Costs, Year Ended June 30, 2018

Other Departments-1			Alloc	Allocation	Direct	Total Costs	Less Direct	Net Total
Dept. No.	Department Name		Base	Audit Costs	Identified	Allocated	Charges	Allocated
			(# Wts)	(\$)	(\$)	(\$)	(\$)	(\$)
0112	64.01	Child Supp Serv Reimb/Adjustment	328	295	0	295	0	295
0140	64.02	County Local Revenue Fund	21	19	0	19	0	19
0177	64.03	CCPIF SB 678	1	1	0	1	0	1
0184	64.04	Sheriff Inmate Welfare	241	217	0	217	0	217
0241	64.05	Public Safety Realignment 2011	3	3	0	3	0	3
0252	64.06	Emergency Medical Service	7	6	0	6	0	6
0253	64.07	RLF CDBG Housing Rehabilitation	0	0	0	0	0	0
0273	64.08	Local Innovation	0	0	0	0	0	0
0284	64.09	CDBG Housing Rehab 04-STB	0	0	0	0	0	0
0289	64.10	EDBG PI Fund	13	12	0	12	0	12
0301	64.11	County Service Area G	7	6	0	6	0	6
0305	64.12	County Service Area F	1,451	1,304	0	1,304	0	1,304
0309	64.13	County Service Area C	174	156	0	156	0	156
0311	64.14	County Service Area D	209	188	0	188	0	188
0320	64.15	Sutter County Water Agency	8	7	0	7	0	7
0321	64.16	Lo Canal Operations & Maintenance	4	4	0	4	0	4
0326	64.17	County Water Zone #4	0	0	0	0	0	0
0327	64.18	County Water Zone #5	0	0	0	0	0	0
0329	64.19	County Water Zone #7	0	0	0	0	0	0
0330	64.20	County Water Zone #8	0	0	0	0	0	0
0340	64.21	Co Consolid St Lighting District	12	11	0	11	0	11
0395	64.22	Rio Ramaza Comm. Serv District	20	18	0	18	0	18
1103	64.23	Non-Departmental Expense	427	384	0	384	0	384
1209	64.24	General Revenues	4	4	0	4	0	4
1801	64.25	Plant Acquisition	146	131	0	131	0	131
1803	64.26	Capital Projects	9	8	0	8	0	8
1911	64.27	General Insurance & Bonds	2	2	0	2	0	2
1923	64.28	Flood Control	14	13	0	13	0	13
2104	64.29	Grand Jury	149	134	0	134	0	134
2109	64.30	Trial Court Funding	16	14	0	14	0	14
2125-08	64.31	DA-Criminal Investigation	53	48	0	48	0	48
2125-09	64.32	DA-Welfare Investigation	0	0	0	0	0	0
2125-72	64.33	Local Community Correction Acc	1	1	0	1	0	1
2127-00	64.34	Victim Services	184	165	0	165	0	165
2202	64.35	Net 5-Sheriff	1	1	0	1	0	1
2230	64.36	PC1202.5 Trust	1	1	0	1	0	1
2303	64.37	Delinquency Prevention Commiss'n	2	2	0	2	0	2
2403	64.38	Feburary 2017 Flood	0	0	0	0	0	0
2703	64.39	Fish & Game Propagation	33	30	0	30	0	30
2711	64.40	Domestic Violence Centers	4	4	0	4	0	4
2724-29	64.41	Comm Svc Planning-Riego Road	14	13	0	13	0	13
3000	64.42	Urban Area Resident St Lighting	12	11	0	11	0	11
4102-01	64.43	Mental Health-Admin Support	608	547	0	547	0	547
4102-02	64.44	Mental Health-Homeless Mgt	1	1	0	1	0	1
4102-03	64.45	Mental Health-Crisis Clinic	320	288	0	288	0	288
4102-07	64.46	Mental Health-Inpatient	858	771	0	771	0	771
4102-08	64.47	Mental Health-Managed Care	340	306	0	306	0	306
4102-09	64.48	Mental Health-IMD/SNF Facilities	47	42	0	42	0	42
4102-10	64.49	Mental Health-Non IMD	9	8	0	8	0	8
4102-12	64.50	Mental Health-Day Treatment/Adult	20	18	0	18	0	18
4102-13	64.51	Mental Health-Juvenile Hall/Jail	0	0	0	0	0	0
4102-14	64.52	Mental Health-Homeless Mentally Ill	25	22	0	22	0	22
4102-15	64.53	Mental Health-Conditional Release Prgm	256	230	0	230	0	230
4102-16	64.54	Mental Health-Outpatient/Adult	458	412	0	412	0	412
4102-17	64.55	Mental Health-Outpatient/Child	552	496	0	496	0	496
4102-19	64.56	Mental Health-Children's IEP Svcs	0	0	0	0	0	0
4102-20	64.57	Mental Health-Advocacy	35	31	0	31	0	31
4102-22	64.58	Mental Health-Camp Singer	14	13	0	13	0	13
4102-25	64.59	Mental Health-Systems of Care Children	0	0	0	0	0	0
4102-26	64.60	Mental Health-Sutter County BF	12	11	0	11	0	11
4102-29	64.61	Mental Health-Yuba County BF	45	40	0	40	0	40
4102-31	64.62	Mental Health-CSS/Admin Sup	202	182	0	182	0	182
4102-32	64.63	Mental Health-CSOC Adult Prgm	62	56	0	56	0	56
4102-34	64.64	Mental Health-Victor Community	21	19	0	19	0	19
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	216	194	0	194	0	194
4102-41	64.66	Mental Health-Alcohol Admin	2	2	0	2	0	2
4102-42	64.67	Mental Health-Prevention	346	311	0	311	0	311
4102-44	64.68	Mental Health-Safe & Drug Free Schls	0	0	0	0	0	0
4102-48	64.69	Mental Health-Sutter Co CW D/A	7	6	0	6	0	6
4102-50	64.70	Mental Health-Drug Outpatient	320	288	0	288	0	288
4102-51	64.71	Mental Health-OFC	0	0	0	0	0	0
4102-52	64.72	Mental Health-Drug/Outreach	0	0	0	0	0	0
4102-53	64.73	Mental Health-Drug & Alcohol Juv	1	1	0	1	0	1
4102-54	64.74	Mental Health-First Steps	339	305	0	305	0	305
4102-58	64.75	Mental Health-Drug Court SC	21	19	0	19	0	19
4102-59	64.76	Mental Health-Yuba County	33	30	0	30	0	30
4102-65	64.77	Mental Health-UR/QI Programs	251	226	0	226	0	226
Total Other Departments-1			8,992	8,084	0	8,084	0	8,084

Exhibit 4F.1 Sutter County External Audit Costs, Year Ended June 30, 2018

Other Departments-2			Alloc	Allocation	Direct	Total Costs	Less Direct	Net Total
Dept. No.	Department Name	Base	Audit Costs	Identified	Allocated	Charges	Allocated	
		(# Wts)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
4102-68	64.78	Mental Health-Drug Medi-Cal	13	12	0	12	0	12
4102-72	64.79	Mental Health-Local Comm Corr	23	21	0	21	0	21
4102-80	64.80	Mental Health-SB678	16	14	0	14	0	14
4102-81	64.81	Mental Health-Juvenile Probation	4	4	0	4	0	4
4102-82	64.82	Mental Health-Forensic	227	204	0	204	0	204
4103-12	64.83	Health-Children & Family	27	24	0	24	0	24
4103-15	64.84	Health-Vital Statistics	1	1	0	1	0	1
4103-20	64.85	Health-CCS	66	59	0	59	0	59
4103-22	64.86	Health-Homeless Pilot	73	66	0	66	0	66
4103-26	64.87	Health-MCH	44	40	0	40	0	40
4103-29	64.88	Health-Foster Care	15	13	0	13	0	13
4103-30	64.89	Health-Nursing Admin	39	35	0	35	0	35
4103-31	64.90	Health-CHDP	22	20	0	20	0	20
4103-33	64.91	Health-CMSP Local Health Conn	13	12	0	12	0	12
4103-35	64.92	Health-Field Nursing	12	11	0	11	0	11
4103-36	64.93	Health-Bioterrorism	77	69	0	69	0	69
4103-37	64.94	Health-Pandemic Flu Preparedness	8	7	0	7	0	7
4103-38	64.95	Health-Acute Communicable Dis	33	30	0	30	0	30
4103-39	64.96	Health-Immunization Grant	8	7	0	7	0	7
4103-40	64.97	Health-WIC Nutrition	153	138	0	138	0	138
4103-43	64.98	Health-Homeland Security Grant	13	12	0	12	0	12
4103-45	64.99	Health-WIC Breast Feeding P	18	16	0	16	0	16
4103-49	64.100	Health-P3 Impl Mass Vacc Readins Camp	0	0	0	0	0	0
4103-50	64.101	Health-Laboratory	60	54	0	54	0	54
4103-51	64.102	Health-AIDS Surveillance	0	0	0	0	0	0
4103-53	64.103	Health-Tuberculosis	0	0	0	0	0	0
4103-54	64.104	Health-Chlamydia	7	6	0	6	0	6
4103-55	64.105	Health-Lead Poisoning	14	13	0	13	0	13
4103-56	64.106	Health-St Tuberculosis Grant	27	24	0	24	0	24
4103-57	64.107	Health-St. Medi-Cal Outreach	13	12	0	12	0	12
4103-60	64.108	Health-Health Education	32	29	0	29	0	29
4103-65	64.109	Health-Community Chronic Disease	0	0	0	0	0	0
4103-66	64.110	Health-Supp Nutritional Asst Prog Ed	133	120	0	120	0	120
4103-68	64.111	Health-Ebola Supplemental	0	0	0	0	0	0
4103-69	64.112	Health - Oral Care	18	16	0	16	0	16
4103-78	64.113	Health-Injury Prevention	6	5	0	5	0	5
4103-81	64.114	Health-Public Health Clinic	42	38	0	38	0	38
4103-98	64.115	Health - Prop 56 Tobacco Trust	60	54	0	54	0	54
4103-99	64.116	Health-Tobacco Control	53	48	0	48	0	48
4104-01	64.117	MHSA-Children's Sed Full Svc Part	318	286	0	286	0	286
4104-02	64.118	MHSA-Urgent Services	208	187	0	187	0	187
4104-03	64.119	MHSA-Transition Age Youth FSP	518	466	0	466	0	466
4104-04	64.120	MHSA-Adult and Older Adult FSP	247	222	0	222	0	222
4104-05	64.121	MHSA-Older Adult Mobile Outreach	216	194	0	194	0	194
4104-06	64.122	MHSA-Ethnic Outreach Services	405	364	0	364	0	364
4104-07	64.123	MHSA-Housing Program	2	2	0	2	0	2
4104-08	64.124	MHSA-Wellness & Recover Adult	432	388	0	388	0	388
4104-09	64.125	MHSA-Adult Urgent Services	244	219	0	219	0	219
4104-10	64.126	MHSA-Therapeutic Services	436	392	0	392	0	392
4104-12	64.127	MHSA-Community Prev Team	540	485	0	485	0	485
4104-14	64.128	MHSA-MHSA IT Proj	43	39	0	39	0	39
4104-15	64.129	MHSA-Work Educ & Training	3	3	0	3	0	3
4104-16	64.130	MHSA-Innovation	190	171	0	171	0	171
4104-17	64.131	MHSA-Administrative	202	182	0	182	0	182
4112	64.132	Health-County Share	0	0	0	0	0	0
4120-93	64.133	Human Services-Security & Compliance	0	0	0	0	0	0
4134-00	64.134	Jail Medical	57	51	0	51	0	51
4134-72	64.135	Jail Medical-LCC	15	13	0	13	0	13
4201	64.136	Non-County Providers	0	0	0	0	0	0
4400	64.137	Sutter Co Waterworks District #1	202	182	0	182	0	182
5101-05	64.138	Welfare-Social Workers Empry	4	4	0	4	0	4
5101-10	64.139	Welfare-Admin Support	27	24	0	24	0	24
5101-15	64.140	Welfare-Non-Welfare Admin Svcs	2	2	0	2	0	2
5101-20	64.141	Welfare-Social Services	103	93	0	93	0	93
5101-30	64.142	Welfare-Eligibility & Nonservices	201	181	0	181	0	181
5101-35	64.143	Welfare-Welfare Fraud	5	4	0	4	0	4
5101-40	64.144	Welfare-Clerical Support	11	10	0	10	0	10
5206	64.145	TANF-Foster Care	81	73	0	73	0	73
5211	64.146	Delinquent Tax Sales Trust Fund	7	6	0	6	0	6
5301	64.147	General Relief	0	0	0	0	0	0
5302	64.148	General Relief	0	0	0	0	0	0
5601	64.149	Veterans Service Officer	1	1	0	1	0	1
6201-35	64.150	Library-Literacy Prg	12	11	0	11	0	11
7202	64.151	Subsidy Requests Organizations	0	0	0	0	0	0
7204	64.152	Ettl Hall	45	40	0	40	0	40
Total Other Departments-2			6,147	5,526	0	5,526	0	5,526

**County of Sutter
County-wide Cost Allocation Plan**

Service Department Financial Data

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Exhibit 5A. Sutter County Cost Plan Schedule of Service Department Costs to be Allocated, Year Ended June 30, 2018

	CAO	Auditor- Controller	Treasurer- Tax Collector	General Services	County Counsel	Human Resources	Building Maintenance	Totals
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Salaries and Benefits	1,029,796	1,336,861	650,469	896,877	1,007,103	601,108	2,047,756	7,569,971
Services and Supplies	137,473	369,033	280,982	217,210	228,770	242,255	1,092,746	2,568,470
Interfund Costs	0	103	7	40	0	75	7,444	7,668
Capital Assets	0	0	0	17,000	0	6,636	94,878	118,514
Intrafund Costs	302	377	341	6,942	297	221	263,372	271,852
Operating Transfer Out	6,221	1,248	0	5,982	6,612	4,635	17,159	41,857
Expenditures Per Ledger	1,173,793	1,707,622	931,799	1,144,052	1,242,782	854,930	3,523,355	10,578,332
Add (Subtract):								
Interfund Revenues	0	0	0	(400,176)	0	0	(571,346)	(971,522)
Intrafund Revenues	0	0	0	(317,104)	0	0	(250,900)	(568,004)
Other Revenues	0	(62,722)	(375,414)	(11,719)	(16,358)	(10,544)	(42,032)	(518,789)
Revenues Per Ledger	0	(62,722)	(375,414)	(729,000)	(16,358)	(10,544)	(864,278)	(2,058,315)
Costs Per Ledger	1,173,793	1,644,900	556,385	415,052	1,226,424	844,387	2,659,076	8,520,017
Add (Subtract):								
Other Costs	0	0	0	0	0	0	0	0
Other Costs Allocated*	12,302	175,768	6,064	6,899	8,054	64,808	9,785	283,679
Total Other Cost	12,302	175,768	6,064	6,899	8,054	64,808	9,785	283,679
Total Departmental Cost	1,186,095	1,820,667	562,449	421,951	1,234,478	909,194	2,668,861	8,803,696
Adjustments**								
Add (Subtract):								
Capital Assets	0	0	0	(17,000)	0	(6,636)	(94,878)	(118,514)
Direct Billed Revenue	0	0	322,637	717,280	16,342	2,110	9,399	1,067,769
(Expenditures)/Revenues Not Allowed	(1,345)	(25,992)	(1,825)	(1,729)	(1,153)	(1,921)	730,265	696,300
General Government Costs Not Allowed	(212,177)	(188,086)	(557,866)	0	(149,383)	0	0	(1,107,512)
Total Costs Not Allowed	(213,522)	(214,078)	(237,055)	698,551	(134,194)	(6,447)	644,786	538,042
Total Allowable Costs	972,573	1,606,589	325,395	1,120,503	1,100,284	902,747	3,313,647	9,341,738

*Amounts from the "Other Costs Allocation" Exhibit 4A. allocation schedule.

**Exhibit 5B. Service Department Costs - Sutter County Administrator's Office
June 30, 2018**

	100.00%	32.74%	45.67%	3.68%	17.91%
	Total	Budget	Dept	Direct	General
	Costs	Prep	Assist	Identified	Gov't
	(\$)	(\$)	(\$)	(\$)	(\$)
Salaries and Benefits	1,029,796	337,136	470,353	37,881	184,426
Services and Supplies	137,473	45,006	62,790	5,057	24,620
Interfund Costs	0	0	0	0	0
Capital Assets	0	0	0	0	0
Intrafund Costs	302	99	138	11	54
Operating Transfers In	6,221	2,037	2,842	229	1,114
Expenditures Per Ledger	1,173,793	384,278	536,122	43,178	210,215
Add (Subtract):					
Interfund Revenues	0	0	0	0	0
Intrafund Revenues	0	0	0	0	0
Other Revenues	0	0	0	0	0
Revenues Per Ledger	0	0	0	0	0
Costs Per Ledger	1,173,793	384,278	536,122	43,178	210,215
Add (Subtract):					
Other Costs Allocated	12,302	4,027	5,619	453	2,203
Total Departmental Cost	1,186,095	388,305	541,741	43,630	212,418
Add (Subtract):					
Capital Assets	0	0	0	0	0
Direct Billed Revenue	0	0	0	0	0
(Expenditures)/Revenues Not Allowed	(1,345)	(440)	(614)	(49)	(241)
General Government Costs Not Allowed	(212,177)	0	0	0	(212,177)
Total Department Adjustments	(213,522)	(440)	(614)	(49)	(212,418)
Total Allowable Costs	972,573	387,865	541,127	43,581	0

Allocation of Costs with Administrative Charges Applied Based on Labor Cost %

	32.74%	45.67%	3.68%	17.91%	100.00%
	Budget	Dept	Direct	General	Total
	Prep	Assist	Identified	Gov't	Allocated
	(\$)	(\$)	(\$)	(\$)	(\$)
First Allocation	387,865	541,127	43,581	0	972,573
Second Allocation	65,268	91,058	7,334	35,704	199,364

Exhibit 5C. Service Department Costs - Auditor-Controller
June 30, 2018

	100.00%	36.89%	24.42%	16.79%	7.02%	0.00%	14.88%
	Total	Dept	Payroll	Claims	Internal	Direct	General
	Costs	Accounting			Audit	Identified	Gov't
					County-Wide		
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Salaries and Benefits	1,336,861	493,213	326,477	224,401	93,897	0	198,873
Services and Supplies	103,702	34,329	22,724	26,272	6,535	0	13,842
Interfund Costs less I.T. Costs	103	38	25	17	7	0	15
Direct Identified Interfund I.T. Costs	265,331	125,377	57,355	59,296	0	0	23,303
Intrafund Costs	377	139	92	63	26	0	56
Operating Transfers Out	1,248	460	305	209	88	0	186
Expenditures Per Ledger	1,707,622	653,557	406,978	310,259	100,554	0	236,275
Add (Subtract):							
Interfund Revenues	0	0	0	0	0	0	0
Intrafund Revenues	0	0	0	0	0	0	0
Other Revenues	(62,722)	0	0	(11,688)	0	0	(51,034)
Revenues Per Ledger	(62,722)	0	0	(11,688)	0	0	(51,034)
Costs Per Ledger	1,644,900	653,557	406,978	298,571	100,554	0	185,241
Add (Subtract):							
Other Costs Allocated	175,768	64,847	42,925	29,504	12,345	0	26,147
Total Departmental Cost	1,820,667	718,403	449,902	328,074	112,899	0	211,388
Add (Subtract):							
Direct Billed Revenue	0	0	0	0	0	0	0
(Expenditures)/Revenues Not Allowed	(25,992)	(2,690)	0	0	0	0	(23,303)
General Government Costs Not Allowed	(188,086)	0	0	0	0	0	(188,086)
Total Department Adjustments	(214,078)	(2,690)	0	0	0	0	(211,388)
Total Allowable Costs	1,606,589	715,713	449,902	328,074	112,899	0	0

Allocation of Costs with Administrative Charges Applied Based on Labor Cost %

	36.89%	24.42%	16.79%	7.02%	0.00%	14.88%	100.00%
	Dept	Payroll	Claims	Internal	Direct	General	Total
	Accounting			Audit	Identified	Gov't	Allocated
				County-Wide			
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
First Allocation	715,713	449,902	328,074	112,899	0	0	1,606,589
Second Allocation	31,479	20,837	14,322	5,993	0	12,693	85,323

**Exhibit 5D. Service Department Costs - Treasurer-Tax Collector
June 30, 2018**

	100.00% Total Costs (\$)	45.48% Treasury (\$)	54.52% General Gov't (\$)
Salaries and Benefits	650,469	226,248	424,221
Services and Supplies	280,982	96,287	184,696
Interfund Costs	7	0	7
Intrafund Costs	341	102	239
Operating Transfer Out	0	0	0
Expenditures Per Ledger	931,799	322,637	609,162
Add (Subtract):			
Interfund Revenues	0	0	0
Intrafund Revenues	0	0	0
Other Revenues	(375,414)	(322,637)	(52,777)
Revenues Per Ledger	(375,414)	(322,637)	(52,777)
Costs Per Ledger	556,385	(0)	556,386
Add (Subtract):			
Other Costs Allocated	6,064	2,758	3,306
Total Departmental Cost	562,449	2,757	559,692
Add (Subtract):			
Direct Billed Revenue	322,637	322,637	0
(Expenditures)/Revenues Not Allowed	(1,825)	0	(1,825)
General Government Costs Not Allowed	(557,866)	0	(557,866)
Total Department Adjustments	(237,055)	322,637	(559,692)
Total Allowable Costs	325,395	325,394	0

Allocation of Costs with Administrative Charges Applied Based on Labor Cost %

	45.48% Treasury (\$)	54.52% General Gov't (\$)	100.00% Total Allocated (\$)
First Allocation	325,394	0	325,395
Second Allocation	27,591	33,080	60,672

**Exhibit 5E. Service Department Costs - General Services
June 30, 2018**

	100.00%	15.21%	0.43%	11.34%	0.76%	0.39%	71.86%
	Total	Purchase	Vehicles	Mail	Printing	Copier	Direct
	Costs	Orders		Services	Services	Services	Identified
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Salaries and Benefits	896,877	136,383	3,873	101,719	6,843	3,522	644,538
Services and Supplies	217,210	33,030	938	24,635	1,657	853	156,097
Interfund Costs	40	6	0	5	0	0	29
Capital Assets	17,000	2,585	73	1,928	130	67	12,217
Intrafund Costs	6,942	1,056	30	787	53	27	4,989
Operating Transfer Out	5,982	910	26	678	46	23	4,299
Expenditures Per Ledger	1,144,052	173,969	4,940	129,752	8,728	4,493	822,168
Add (Subtract):							
Interfund Revenues	(400,176)	0	0	0	0	0	(400,176)
Intrafund Revenues	(317,104)	0	0	0	0	0	(317,104)
Other Revenues	(11,719)	(1,782)	(51)	(1,329)	(89)	(46)	(8,422)
Revenues Per Ledger	(729,000)	(1,782)	(51)	(1,329)	(89)	(46)	(725,702)
Costs Per Ledger	0	0	0	0	0	0	0
Add (Subtract):							
Other Costs Allocated	6,899	1,049	30	783	53	27	4,958
Total Departmental Cost	0	0	0	0	0	0	0
Add (Subtract):							
Capital Assets	(17,000)	(2,585)	(73)	(1,928)	(130)	(67)	(12,217)
Direct Billed Revenue	717,280	0	0	0	0	0	717,280
(Expenditures)/Revenues Not Allowed	(1,729)	(263)	(7)	(196)	(13)	(7)	(1,243)
General Government Costs Not Allowed	0	0	0	0	0	0	0
Total Department Adjustments	698,551	(2,848)	(81)	(2,124)	(143)	(74)	703,821
Total Allowable Costs	1,120,503	170,388	4,839	127,081	8,549	4,401	805,245

Allocation of Costs with Administrative Charges Applied Based on Labor Cost %

	15.21%	0.43%	11.34%	0.76%	0.39%	71.86%	100.00%
	Purchase	Vehicles	Mail	Printing	Copier	Direct	Total
	Orders		Services	Services	Services	Identified	Allocated
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
First Allocation	170,388	4,839	127,081	8,549	4,401	805,245	1,120,503
Second Allocation	27,947	794	20,844	1,402	722	132,078	183,787

**Exhibit 5F. Service Department Costs - County Counsel
June 30, 2018**

	100.00% Total Costs (\$)	88.05% Legal Assistance (\$)	11.95% General Gov't (\$)
Salaries and Benefits	1,007,103	886,715	120,388
Services and Supplies	228,770	201,423	27,347
Interfund Costs	0	0	0
Capital Assets	0	0	0
Intrafund Costs	297	262	36
Operating Transfer Out	6,612	5,821	790
Expenditures Per Ledger	1,242,782	1,094,222	148,560
Add (Subtract):			
Interfund Revenues	0	0	0
Intrafund Revenues	0	0	0
Other Revenues	(16,358)	(16,356)	(2)
Revenues Per Ledger	(16,358)	(16,356)	(2)
Costs Per Ledger	1,226,424	1,077,865	148,558
Add (Subtract):			
Other Costs	0	0	0
Other Costs Allocated	8,054	7,092	963
Total Departmental Cost	1,234,478	1,084,957	149,521
Add (Subtract):			
Capital Assets	0	0	0
Direct Billed Revenue	16,342	16,342	0
(Expenditures)/Revenues Not Allowed	(1,153)	(1,015)	(138)
General Government Costs Not Allowed	(149,383)	0	(149,383)
Total Department Adjustments	(134,194)	15,327	(149,521)
Total Allowable Costs	1,100,284	1,100,284	0

Allocation of Costs with Administrative Charges Applied Based on Labor Cost %

	88.05% Legal Assistance (\$)	11.95% General Gov't (\$)	100.00% Total Allocated (\$)
First Allocation	1,100,284	0	1,100,284
Second Allocation	55,987	7,601	63,588

Exhibit 5G. Service Department Costs - Human Resources
June 30, 2018

	100.00%	55.34%	44.57%	0.00%	0.09%
	Total	Employee/Labor	Recruit/Class	Recruit/Class	Direct
	Cost	Relations	Non-MSS	MSS	ID
	(\$)	(\$)	(\$)	(\$)	(\$)
Salaries and Benefits	601,108	332,655	267,915	0	539
Services and Supplies	242,255	134,064	107,973	0	217
Interfund Costs	75	42	33	0	0
Capital Assets	6,636	3,672	2,958	0	6
Intrafund Costs	221	122	98	0	0
Operating Transfer Out	4,635	2,565	2,066	0	4
Expenditures Per Ledger	854,930	473,120	381,044	0	767
Add (Subtract):					
Interfund Revenues	0	0	0	0	0
Intrafund Revenues	0	0	0	0	0
Other Revenues	(10,544)	(10,224)	(318)	0	(1)
Revenues Per Ledger	(10,544)	(10,224)	(318)	0	(1)
Costs Per Ledger	844,387	462,896	380,725	0	766
Add (Subtract):					
Other Costs Allocated	64,808	35,865	28,885	0	58
Total Departmental Cost	909,194	498,760	409,610	0	824
Add (Subtract):					
Capital Assets	(6,636)	(3,672)	(2,958)	0	(6)
Direct Billed Revenue	2,110	2,110	0	0	0
(Expenditures)/Revenues Not Allowed	(1,921)	(1,063)	(856)	0	(2)
General Government Costs Not Allowed	0	0	0	0	0
Total Department Adjustments	(6,447)	(2,625)	(3,814)	0	(8)
Total Allowable Costs	902,747	496,135	405,796	0	816

Allocation of Costs Based on Labor Cost %

	55.34%	44.57%	0.00%	0.09%	100.00%
	Employee/Labor	Recruit/Class	Recruit/Class	Direct	Total
	Relations	Non-MSS	MSS	ID	Cost
	(\$)	(\$)	(\$)	(\$)	(\$)
First Allocation	496,135	405,796	0	816	902,747
Second Allocation	62,139	50,046	0	101	112,285

**Exhibit 5H. Service Department Costs - Building Maintenance
June 30, 2018**

	100.00%	33.07%	11.36%	55.57%	0.00%
	Total	Maintenance	Grounds	Custodial	Admin
	Costs				
	(\$)	(\$)	(\$)	(\$)	(\$)
Salaries and Benefits	2,047,756	796,632	214,495	1,036,629	0
Services and Supplies	1,092,746	794,703	100,678	197,366	0
Interfund Costs	7,444	7,311	0	133	0
Capital Assets	94,878	40,173	7,195	47,509	0
Intrafund Costs	263,372	153,207	55,265	54,900	0
Operating Transfer Out	17,159	17,159	0	0	0
Expenditures Per Ledger	3,523,355	1,809,185	377,633	1,336,536	0
Add (Subtract):					
Interfund Revenues	(571,346)	(396,144)	(24,733)	(150,469)	0
Intrafund Revenues	(250,900)	(107,106)	(111,141)	(32,653)	0
Other Revenues	(42,032)	(41,037)	0	(996)	0
Revenues Per Ledger	(864,278)	(544,287)	(135,874)	(184,118)	0
Costs Per Ledger	2,659,076	1,264,898	241,759	1,152,419	0
Add (Subtract):					
Other Costs Allocated	9,785	3,236	1,112	5,437	0
Total Departmental Cost	2,668,861	1,268,134	242,871	1,157,856	0
Add (Subtract):					
Capital Assets	(94,878)	(40,173)	(7,195)	(47,509)	0
Direct Billed Revenue	9,399	9,399	0	0	0
(Expenditures)/Revenues Not Allowed	730,265	411,845	135,682	182,738	0
General Government Costs Not Allowed	0	0	0	0	0
Total Department Adjustments	644,786	381,071	128,486	135,229	0
Total Allowable Costs	3,313,647	1,649,205	371,358	1,293,084	0

Allocation of Costs with Administrative Charges Applied Based on Labor Cost %

	33.07%	11.36%	55.57%	0.00%	100.00%
	Maintenance	Grounds	Custodial	Admin	Total
	Allocated				Allocated
	(\$)	(\$)	(\$)	(\$)	(\$)
First Allocation	1,649,205	371,358	1,293,084	0	3,313,647
Second Allocation	75,381	25,905	126,669	0	227,955

**County of Sutter
County-wide Cost Allocation Plan**

Analysis of Labor Costs

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Exhibit 6A. Cost Plan Analysis of Labor Costs, Sutter County Administrator, Year Ended June 30, 2018

Employee Name	Title	Salary Base (\$)	Budget Preparation (1)		Departmental Assistance (2)		Direct Identified (3)		General Government (4)		Admin (5)		Total	
			%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)		
Scott Mitnick	County Administrative Officer	244,778	3	6,935	17	42,746	0	0	6	14,656	74	180,440	100	244,778
Steve Smith	Assistant CAO	166,199	21	34,902	1	1,246	1	1,523	2	2,908	76	125,619	100	166,199
Charles Smith	Public Information Officer	78,196	0	0	100	78,196	0	0	0	0	0	0	100	78,196
Matt Michaelis	Deputy CAO	108,812	30	32,347	12	12,563	1	1,286	36	38,875	22	23,741	100	108,812
Annie Liu	Principal Analyst	62,183	34	21,142	6	3,420	14	8,783	0	0	46	28,837	100	62,183
Lisa Bush	Management Asst.	69,246	11	7,848	8	5,771	0	0	0	0	80	55,628	100	69,246
Total Labor Cost Base		729,413	N/A	103,174	N/A	143,942	N/A	11,593	N/A	56,440	N/A	414,264	N/A	729,413
Labor Cost Base %		100.00	N/A	14.14	N/A	19.73	N/A	1.59	N/A	7.74	N/A	56.79	N/A	100.00

Distribution of Costs with Administrative Charges Based on Labor Cost %

Budget Prep (\$)	Dept Assist (\$)	Direct Identified (\$)	General Govt* (\$)	Total Alloc (\$)	Total
103,174	143,942	11,593	56,440	315,149	100.00%
135,622	189,213	15,239	74,191	414,264	
238,796	333,155	26,831	130,631	729,413	

The County Administrative Officer (CAO) provides staff services to the Board of Supervisors. The CAO's duties are delineated in the Codification of Sutter County Ordinances and generally include the coordination of County offices and administration of the county's day-to-day affairs. Costs were developed based on time studies and are allocated to all departments based on number of employees. Costs of the CAO are allowable for plan purposes and are categorized and allocated as follows:

1. Budget Preparation includes preparation of the proposed budget, and administration of the final budget.
2. Departmental Assistance includes assisting departments.
3. Direct Identified is time spent on activities that benefit only one fund or department.
4. General Government are general activities that are required to carry out the overall responsibilities of local governments but do not benefit any department.
* Indicates that 17.91 % of CAO costs are not eligible for allocation to other County departments.
5. The Administration function is time spent on departmental activities for a common or joint purpose benefiting more than one fund or department.

Exhibit 6B. Cost Plan Analysis of Labor Costs, Auditor-Controller, Year Ended June 30, 2018

Labor Cost Center Allocation Based on Time Studies																		
Employee Name	Title	Accounting (1)		Payroll (2)		Claims (3)		Direct Identified (4)		Internal Audit (5)		General Government (6)		Admin (7)		Total		
		(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	
Nathan M. Black	Auditor-Controller	129,415	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	129,415	100	
Ronda G. Putman	Asst. Auditor-Controller	111,933	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	111,933	100	
John Beaver	Acctg Systems Analyst	81,048	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	81,048	100	
Judy Hartney	Accountant II	54,062	0.0	29.4	15.913	0	0.0	0	0.0	70.6	38.150	0	0.0	0	0.0	54,062	100	
Angie Borrego	Accountant II	70,048	100.0	70,048	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	70,048	100	
Bonnie Briscoe	Accountant II	65,687	100.0	65,687	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	65,687	100	
Diona Pope	Accountant II	57,873	100.0	57,873	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	57,873	100	
Joe Jones	Account Tech II	1,138	89.7	1,021	0.0	0	0.0	0	0.0	10.3	117	0	0.0	0	0.0	1,138	100	
Scott Austin	Account Tech II	6,373	100.0	6,373	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	6,373	100	
Curtis Hutchins	Account Clerk III	58,485	0.0	0	0.0	0	100.0	58,485	0.0	0	0.0	0	0.0	0	0.0	58,485	100	
Julie Johnson	Account Clerk III	58,485	0.0	0	0.6	330	0.0	23	0.0	0	0.0	0	0.0	0	99.4	58,132	100	
Sheeny Santos	Account Clerk III	859	0.0	0	0.0	0	100.0	859	0.0	0	0.0	0	0.0	0	0.0	859	100	
Imelda Luna	Account Clerk II	32,962	0.0	0	0.6	185	97.3	32,065	0.0	0	0.0	0	0.0	0	2.1	691	100	
Stacey Sotelo	Accountant II	46,390	0.0	0	100.0	46,390	0.0	0	0.0	0	0.0	0	0.0	0	0.0	46,390	100	
Ethan Gutierrez	Accountant II	50,324	0.0	0	100.0	50,324	0.0	0	0.0	0	0.0	0	0.0	0	0.0	50,324	100	
Nick Hopkins	Accountant II	19,909	0.0	0	100.0	19,909	0.0	0	0.0	0	0.0	0	0.0	0	0.0	19,909	100	
Whitney Fowles	Account Tech II	644	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	644	100	
Total Labor Cost Base		845,634	N/A	201,002	N/A	133,051	N/A	91,452	N/A	0	N/A	38,266	N/A	81,048	N/A	300,815	N/A	845,634
Labor Cost Base %		100.00	N/A	23.77	N/A	15.73	N/A	10.81	N/A	0.00	N/A	4.53	N/A	9.58	N/A	35.57	N/A	100.00

Distribution of Costs with Administrative Charges Based on Labor Cost %

Dept Acct	Payroll	Claims	Direct	Internal	General	Total
(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
201,002	133,051	91,452	0	38,266	81,048	544,819
110,981	73,463	50,494	0	21,128	44,750	300,815
311,983	206,514	141,945	0	59,395	125,797	845,634

The Auditor-Controller's department is responsible for maintaining the fiscal records for the County and special districts governed by the Board of Supervisors according to authority set forth in the Government Code. Costs were developed based on time studies and are allocated to all departments based on adjusted expenditures, number of employees, and the total number of checks issued per department. Part of the Payroll Function costs are allocated to the Direct Identified Function for payroll functions performed for Special Districts. Costs of the Auditor-Controller are allowable for plan purposes and are categorized and allocated as follows:

1. Departmental Accounting includes compilation of the final budget, accounting for County payments and receipts, cost accounting, audit management of special districts, accounting for Courts, and preparation of various financial reports to State and Federal agencies.
2. Payroll function processes payroll and all related duties for the County.
3. Claims function issues warrants to vendors, welfare and child support recipients.
4. Direct Identified is time spent on activities that benefit only one fund or department.
5. Internal Audit function evaluates and monitors internal controls and performs compliance audits for the County.
6. General Government are general activities that are required to carry out the overall responsibilities of local governments but do not benefit any department, this also includes property tax assessment roll maintenance, accounting for various types of benefit assessments, special assessments and bonds.

* Indicates that 14.88 % of Auditor-Controller costs are not eligible for allocation to other County departments.

Exhibit 6C. Cost Plan Analysis of Labor Costs, Treasurer-Tax Collector, Year Ended June 30, 2018

Employee Name	Title	Labor Cost Center Allocation Based on Time Studies											
		Treasury (1)			Taxes (2)			Admin (3)			Total		
		Salary Base (\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%
Steve Harrah	Treasurer-Tax Collector	118,380	63.0	74,615	25.0	29,595	12.0	14,170	100.0	118,380	100.0	118,380	100.0
Christina Hernandez	Asst. TTC	51,461	21.2	10,900	35.3	18,149	43.6	22,412	100.0	51,461	100.0	51,461	100.0
Lorena Adame	Treasurer-Collector Deputy III	56,894	22.8	12,981	50.1	28,518	27.1	15,395	100.0	56,894	100.0	56,894	100.0
Teri Wilcox	Treasurer-Collector Deputy II	45,753	35.6	16,267	64.4	29,486	0.0	0	100.0	45,753	100.0	45,753	100.0
Carla Peverini	Treasurer-Collector Deputy II	42,529	16.7	7,113	83.3	35,416	0.0	0	100.0	42,529	100.0	42,529	100.0
Kaiti Thomason	Treasurer-Collector Deputy I	42,639	17.6	7,497	82.4	35,142	0.0	0	100.0	42,639	100.0	42,639	100.0
Angelica Nuno	Treasurer-Collector Deputy I	38,967	65.0	25,328	35.0	13,638	0.0	0	100.0	38,967	100.0	38,967	100.0
Aidee Rubio	Treasurer-Collector Deputy I	1,966	100.0	1,966	0.0	0	0.0	0	100.0	1,966	100.0	1,966	100.0
Dolores Terry	Treasurer-Collector Deputy I	1,759	100.0	1,759	0.0	0	0.0	0	100.0	1,759	100.0	1,759	100.0
Total Labor Cost Base		400,347	N/A	158,426	N/A	189,944	N/A	51,978	N/A	400,347	N/A	400,347	N/A
Labor Cost Base %		100.00	N/A	39.57	N/A	47.44	N/A	12.98	N/A	100.00	N/A	100.00	N/A

Distribution of Costs with Administrative Charges Based on Labor Cost %

Treasury	Taxes*	Total Allocated
(\$)	(\$)	(\$)
158,426	189,944	348,369
23,638	28,340	51,978
182,063	218,284	400,347
45.48%		100.00%
54.52%		

The Treasurer-Tax Collector is responsible for the receipt and safekeeping of all moneys paid to the County. The Treasurer redeems checks authorized by the Auditor-Controller. Costs were developed based on time studies and are allocated to all departments based on the average daily cash balance. A portion of various employees' salary are paid for by budget unit 1204-Office of Revenue Collection resulting in the above salary base not equaling the Human Resources salary schedule. Costs of the Treasurer are allowable for plan purposes and are categorized and allocated as follows:

1. The Treasury function includes time spent on receipt, disbursement and investment of funds for the County, special districts, and school districts; and warrant handling for payroll and vendors.
2. The Taxes function includes activities that are required to carry out the overall responsibilities of local governments but do not benefit any department. This is classified as General Government and is not allowable for plan purposes.
* Indicates that 54.52% of Treasurer-Tax Collector cost is not eligible for allocation to other County departments.
3. The Administration function is time spent on departmental activities for a common or joint purpose benefiting more than one fund/department.

Exhibit 6D. Cost Plan Analysis of Labor Costs, General Services, Year Ended June 30, 2018

Employee Name	Title	Labor Cost Center Allocation Based on Time Studies																
		Salary Base	Purchasing (1)	Vehicles (2)	Mail Services (3)	Printing Services (4)	Copier Services (5)	Direct Identified (6)	Admin (7)	Total								
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)			
Megan Greve	General Services Director	138,166	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	88.4	122,069	11.7	16,096	100.0	138,166	
Barbara Buehrle	Admin. Service Officer	91,533	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	89.3	81,720	10.7	9,812	100.0	91,533	
Diona Pope	Finance Manager	146	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	88.4	129	11.6	17	100.0	146	
Bob Buckner	Staff Analyst	8,968	100.0	8,968	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	8,968	
Barbara Kinnison	Staff Analyst-EH	27,359	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	88.4	24,177	11.6	3,182	100.0	27,359	
Shelly Peters	Accounting Tech II	63,538	30.0	19,055	0.0	1.4	909	0.4	241	2.8	1,792	47.8	30,352	17.6	11,189	100.0	63,538	
Melinda Higgins	Accounting Tech I	58,815	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	57.4	33,777	42.6	25,038	100.0	58,815	
David Marquette	Central Service Assistant III	65,045	9.3	6,017	0.0	77.5	50,384	5.0	3,239	0.0	0.0	0.5	306	7.8	5,100	100.0	65,045	
Ashley Nunez	Office Asst. II	38,329	58.4	22,376	5.1	1,970	0.0	0.0	0.0	0.0	0.0	16.4	6,271	20.1	7,712	100.0	38,329	
Kathleen Silva	Office Asst. III	45,199	2.5	1,134	0.0	0.0	0.0	0.0	0.0	0.0	0.0	32.2	14,550	65.3	29,515	100.0	45,199	
Vivian Celentano	Office Asst. I	11,824	100.0	11,824	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	11,824	
Patricia Desantis	Office Asst. I	6,340	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.2	205	96.8	6,135	100.0	6,340	
Irma Romero	Office Asst. I	29,183	0.0	0.0	0.0	1.5	449	0.0	0.0	0.0	0.0	49.0	14,303	49.5	14,431	100.0	29,183	
Total Labor Cost Base		584,443	N/A	69,374	N/A	1,970	N/A	51,742	N/A	3,481	N/A	1,792	N/A	327,858	N/A	128,226	N/A	584,443
Labor Cost Base %		100.00	N/A	11.87	N/A	0.34	N/A	8.85	N/A	0.60	N/A	0.31	N/A	56.10	N/A	21.94	N/A	100.00

Distribution of Costs with Administrative Charges Based on Labor Cost %

Purchasing	Vehicles	Mail Services	Printing Services	Copier Services	Direct Identified	Total Allocated
69,374	1,970	51,742	3,481	1,792	327,858	456,217
19,499	554	14,543	978	504	92,149	128,226
88,873	2,524	66,284	4,459	2,295	420,007	584,443

The Purchasing Department is a division of General Services Division and provides centralized purchasing functions for the County and other governmental agencies. Costs are allocated utilizing direct hours for general purchasing, telecommunications, fixed assets, and vehicles. Mail service costs are allocated by Postage Direct identified billings and time sheet documentation provided to the Auditor-Controller's Office. Costs of the Purchasing Department are allowable for plan purposes and are categorized and allocated as follows:

1. Purchasing function is time spent on purchasing general items for County departments. Time is tracked by department.
2. Vehicles function is time spent on the purchase or removal of vehicles. Time is tracked by department.
3. Mail Service includes sorting U.S. mail by departments that have lock boxes, and delivery interdepartmental correspondence to all County departments.
4. Printing Services includes getting requests from departments and coordinating with an outside printing agency, obtaining proofs and final approval from departments and final delivery of products.
5. Copier Services function is time spent on the County copier lease, payment of invoices, and journals to distribute copier lease costs to each department.
6. Direct Identified is time spent on activities that benefit only one fund or department.
7. The Administration function is time spent on departmental activities for a common or joint purpose benefiting more than one fund/department.

Exhibit 6E. Cost Plan Analysis of Labor Costs, County Counsel, Year Ended June 30, 2018

Employee Name	Title	Labor Cost Center Allocation Based on Time Studies									
		Salary Base (\$)	Legal Assist (1) %	Legal Assist (1) (\$)	General Government (2) %	General Government (2) (\$)	Administration (3) %	Administration (3) (\$)	Total %	Total (\$)	
Jean Jordan	County Counsel	171,488	0.0	0	0.0	0	100.0	171,488	100.0	171,488	
William Vanasek	County Counsel	153,992	87.1	134,102	12.1	18,561	0.9	1,328	100.0	153,992	
Richard Stout	Dep. Co. Counsel	80,516	92.6	74,559	6.9	5,544	0.5	412	100.0	80,516	
Navneet Singh	Dep. Co. Counsel	48,472	65.1	31,533	34.9	16,938	0.0	0	100.0	48,472	
Stephen Mehlert	Dep Co. Counsel	104,631	95.7	100,131	3.5	3,671	0.8	829	100.0	104,631	
Deborah Micheli	Dep Co. Counsel	57,730	86.9	50,178	11.4	6,588	1.7	965	100.0	57,730	
Emily Larsen	Admin Asst. County Counsel	62,433	68.1	42,509	11.5	7,166	20.4	12,757	100.0	62,433	
Jan Saigeon	Admin Asst. County Counsel	14,351	68.1	9,771	11.5	1,647	20.4	2,932	100.0	14,351	
Total Labor Cost Base		693,612	N/A	442,784	N/A	60,116	N/A	190,712	N/A	693,612	
Labor Cost Base %		100.00	N/A	63.84	N/A	8.67	N/A	27.50	N/A	100.00	

Distribution of Costs with Administrative Charges Based on Labor Cost %

88.05%	Direct Identified (\$)	442,784	60,116	502,900
11.95%	General Gov't* Allocated (\$)	167,915	22,797	190,712
	Total Labor Costs	610,699	82,913	693,612
	Administration Costs	167,915	22,797	190,712
	Total Labor Costs	610,699	82,913	693,612

County Counsel serves as the chief civil law lawyer for the County in accordance with the duties prescribed by State and local ordinance. Costs were developed based on time studies and are allocated to all departments based on percentage of salary for services rendered. Costs of County Counsel are allowable for plan purposes and are categorized and allocated as follows:

1. Legal Assist function is time related to attend all meetings of the Board of Supervisors, the County Planning Commission, the Local Agency Formation Commission (LAFCO), and the Assessment Appeals Board. County Counsel also represents the Public Guardian in establishing and renewing conservatorship and the Child Protective Services Division of the Human Services Department in juvenile court proceedings. The department provides legal opinions to County departments and special districts.
2. General Government are general activities that are required to carry out the overall responsibilities of local governments but do not benefit any department, this also includes County Liability services performed for the County.
* Indicates that 11.95% of County Counsel cost is not eligible for allocation to other County departments.
3. The Administration function is time spent on departmental activities for a common or joint purpose benefiting more than one fund or department.

Exhibit 6F. Cost Plan Analysis of Labor Costs, Human Resources, Year Ended June 30, 2018

Employee Name	Title	Labor Cost Center Allocation Based on Time Studies										Total		
		Salary Base (\$)	Employee/Labor Relations (%)	Recruitment/Classification Non-MSS (%)	Recruitment/Classification MSS (%)	Direct ID (%)	Administration (%)	(\$)	(\$)	(\$)	(\$)			
Régina Romeo	Director of HR	105,840	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	105,840	100.0	105,840	100.0
Jason Claunch	Asst. Director of HR	9,355	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	9,355	100.0	9,355	100.0
Patricia A. Leland	HR Analyst Senior	72,360	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	72,360	100.0	72,360	100.0
Maris Alexander	HR Analyst II	38,601	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	38,601	100.0	38,601	100.0
Angela Ferreira	Accounting Tech-C	8,939	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	8,939	100.0	8,939	100.0
Margaret M. Fraumeni	Personnel Analyst I	73,188	0.0	0.0	50.3	36,838	0.0	0.0	0.0	0.0	36,350	49.7	73,188	100.0
Christine N. Luigard	HR Assistant	62,609	4.4	2,765	0.1	52	0.0	0.2	104	95.3	59,688	100.0	62,609	100.0
Kelly Oils	Office Assistant II-C	36,467	0.0	0.0	41.1	14,982	0.0	0.0	0.0	58.9	21,485	100.0	36,467	100.0
Scott Austin	Accountant II	14,101	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	14,101	100.0
Total Labor Cost Base		421,461	N/A	64,407	N/A	51,872	N/A	0	104	N/A	305,078	N/A	421,461	N/A
Labor Cost Base %		100.00	N/A	15.28	N/A	12.31	N/A	0.00	0.02	N/A	72.39	N/A	100.00	N/A

DISTRIBUTION OF COSTS WITH ADMINISTRATIVE CHARGES BASED ON LABOR COST %

EMPLOYEE/LABOR RELATIONS (\$)	RECRUITMENT/CLASSIFICATION NON-MSS (\$)	RECRUITMENT/CLASSIFICATION MSS (\$)	DIRECT ID (\$)	TOTAL ALLOC (\$)
64,407	51,872	0	104	116,383
168,831	135,974	0	274	305,078
233,237	187,846	0	378	421,461

Human Resources Department is responsible for all County personnel functions including labor relations; recruitment and certification for selection; review of and compliance with non-discrimination laws; health insurance and benefit administration; classification and salary analysis; administration of personnel rules and regulations; deferred compensation administration; unemployment insurance administration; and a variety of other compliance programs relating to personnel which are mandated by law. Costs were developed based on time studies and are allocated to County departments based on the number of employees assigned to each department. A portion of various employees' salary is paid for by fund 4591-Workers' Compensation Insurance ISF resulting in the above salary base not equaling the Human Resources salary schedule. Costs of the Personnel Department are allowable for plan purposes and are categorized and allocated as follows:

1. Employee/Labor Relations is time spent on labor relations review of compliance with non-discrimination laws, administration of personnel rules and regulations, deferred compensation administration, unemployment insurance administration, and other compliance programs relating to personnel which are mandated by law. This section also includes time spent on health insurance and benefit administration.
2. Recruitment/Classification Non-MSS is time spent on recruitment, certification or selection, classification and salary analysis. This function does not include employees in the Welfare & social Services Division or the Department of Child Support.
3. Recruitment/Classification Non-MSS is time spent on recruitment, certification or selection, classification and salary analysis. This function applies only to employees in the Welfare & social Services Division or the Department of Child Support.
4. Direct Identified is time spent on activities that benefit only one fund or department.
5. The Administration function is time spent on departmental activities for a common or joint purpose benefiting more than one fund or department.

Exhibit 6G. Analysis of Labor Costs, Sutter County Building Maintenance, Year Ended June 30, 2018

Labor Cost Center Allocation Based on Time Studies							
Employee Name	Salary Base (\$)	Maintenance (1) (\$)	Grounds (2) (\$)	Custodial (3) (\$)	Other Dept Admin (4) (\$)	Building Maint Admin (5) (\$)	Total (\$)
Luz Gomez Velazquez	4,318	0	0	4,318	0	0	4,318
Roy Blair	67,478	67,478	0	0	0	0	67,478
Forrest Southard	44,849	0	0	0	0	44,849	44,849
Blake Spon	79,550	0	0	0	0	79,550	79,550
Manjit Rai	58,037	58,037	0	0	0	0	58,037
Elisa Carmargo De Alejo	30,088	0	0	30,088	0	0	30,088
Melvin Coles Jr.	52,606	0	0	52,606	0	0	52,606
Michael Dragoo	31,825	0	0	31,825	0	0	31,825
Adrian Esquivel	45,993	0	0	45,993	0	0	45,993
Rosalva Estrada	2,992	0	0	2,992	0	0	2,992
Devin Glover	41,491	0	0	41,491	0	0	41,491
James Guthrie	37,302	0	37,302	0	0	0	37,302
Robert Kirk	39,446	0	39,446	0	0	0	39,446
Benjamin Harper	63,789	63,789	0	0	0	0	63,789
Jeffrey Lane	57,047	0	57,047	0	0	0	57,047
Peter Littlefield	61,236	61,236	0	0	0	0	61,236
Earl Lund	40,040	0	0	40,040	0	0	40,040
Gudelia Marin	17,900	0	0	17,900	0	0	17,900
Josefina Medina	38,596	0	0	38,596	0	0	38,596
Maria Medina	38,941	0	0	38,941	0	0	38,941
Robert Emberson	23,510	0	0	23,510	0	0	23,510
Lucia Ramos De Herrejon	35	0	0	35	0	0	35
Andrew Figone	52,478	52,478	0	0	0	0	52,478
Martha Barajas De Rodriguez	22,937	0	0	22,937	0	0	22,937
Hilda Rivera	10,774	0	0	10,774	0	0	10,774
Shameeka Williams	4,443	0	0	4,443	0	0	4,443
Stephen Wright	740	740	0	0	0	0	740
Andrew Ramirez	75,155	0	0	75,155	0	0	75,155
Jose Ramos	46,738	0	0	46,738	0	0	46,738
Lidia Nieto	37,453	0	0	37,453	0	0	37,453
Marlene Contreras	16,893	0	0	16,893	0	0	16,893
Alfred Chavez	34,379	0	0	34,379	0	0	34,379
Jose Cacho	42,810	42,810	0	0	0	0	42,810
John Wagnon	42,764	42,764	0	0	0	0	42,764
David Quinones	37,120	0	0	37,120	0	0	37,120
Total Labor Cost Base	1,301,754	389,332	133,796	654,228	0	124,399	1,301,754
Labor Cost Base %	100.00	29.91	10.28	50.26	0.00	9.56	100.00

Distribution of Costs with Administrative Charges Based on Labor Cost %

	33.07%	11.36%	55.57%	0.00%	100.00%
	Maintenance	Grounds	Custodial	Other Dept Admin	Total Allocated
	(\$)	(\$)	(\$)		(\$)
	389,332	133,796	654,228	0	1,177,355
Administration Costs	41,137	14,137	69,125	0	124,399
Total Labor Costs	430,468	147,932	723,353	0	1,301,754

The Building Maintenance Department is responsible for maintaining all of the County's facilities. Allocations of costs are directly identified based on time sheet documentation provided to the Auditor's office by the department. Costs for Building Maintenance Department are allowable for cost plan purposes and are categorized and allocated as follows:

1. Maintenance function consists of property repairs and alterations.
2. Grounds includes landscaping and maintenance of the grounds and general servicing of equipment.
3. Custodial includes all custodial services.
4. Other Department Administration includes administration services provided to departments.
5. Building Maintenance Administrative function is time spent on departmental activities for a common or joint purpose benefiting more than one fund or department.

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**County of Sutter
County-wide Cost Allocation Plan**

Allocation Basis

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Exhibit 7A. Sutter County Employee Count Allocation, Year Ended June 30, 2018

All Departments

Dept. No.	Department Name	Number of Checks	Number of Periods	Number of Employees
1102	1. County Administrator	169	26	7
1201	2. Auditor-Controller	320	26	12
1202	3. Treasurer-Tax Collector	182	26	7
1205	4. General Services Department	197	26	8
1301	5. County Counsel	177	26	7
1401	6. Human Resources	158	26	6
1700	7. Building Maintenance	684	26	26
1101	8. Board of Supervisors	150	26	6
1105	9. Clerk of the Board	52	26	2
1203	10. Assessor	466	26	18
1204	11. Revenue Collection	43	26	2
1502	12. Elections	169	26	7
1600	13. Sheriff-Communications	567	26	22
1702	14. Water/Wastewater Facilities	1	26	0
1920	15. Engineering Services	179	26	7
1922	16. Water Resources	2	26	0
2103	17. Sheriff's Court Bailiffs	231	26	9
2106	18. Public Defender	26	26	1
2112	19. Consolidated Courts	0	26	0
2125	20. District Attorney	0	26	0
2125-01	21. DA-Criminal Division	356	26	14
2125-03	22. DA-Victim/Witness Assistance	15	26	1
2125-05	23. DA-Statutory Rape Vert Prosecute	0	26	0
2201	24. Sheriff-Coroner	1,317	26	51
2205	25. Sheriff-Boat Patrol	31	26	1
2208	26. Sheriff-Live Oak Contract	204	26	8
2301	27. Sheriff-County Jail	1,467	26	56
2302	28. Anti-Drug Abuse Enforcement	0	26	0
2304	29. Probation	1,150	26	44
2309	30. Bi-County Juvenile Hall	0	26	0
2401	31. Emergency Services	12	26	0
2402	32. Fire Services Administration	26	26	1
2601	33. Agricultural Commissioner	519	26	20
2706	34. Recorder	178	26	7
2709	35. Pub. Guardian/Conservator	72	26	3
2710	36. County Clerk	0	26	0
2721	37. Development Services	242	26	9
2724-24	38. Planning & Building	133	26	5
2724-31	39. Community Services Building Inspection	29	26	1
2724-32	40. Code Enforcement Svcs	26	26	1
2725	41. Environmental Health	156	26	6
2726	42. Animal Control	52	26	2
2727	43. CUPA	0	26	0
3100	44. Road	552	26	21
3200	45. County Airport	0	26	0
3300	46. Transportation Development	0	26	0
4102-00	47. Mental Health	0	26	0
4103-10	48. Health	219	26	8
4104-00	49. Mental Health Service Act	0	26	0
4120-00	50. Human Services Admin	158	26	6
4580	51. Fleet Management ISF	103	26	4
4581	52. Information Technology ISF	438	26	17
4590	53. Liability Insurance ISF	9	26	0
4591	54. Workers' Comp. Ins. ISF	3	26	0
4595	55. Employee Wellness Services	0	26	0
5000	56. Trial Court Agency	0	26	0
5101-00	57. Welfare	0	26	0
5200	58. IHSS Public Authority	0	26	0
6201	59. County Library	406	26	16
6301	60. Bi-County Farm Advisor	52	26	2
7101	61. Parks and Recreation	0	26	0
7201	62. Community Memorial Museum	107	26	4
7203	63. Vets Memorial Community Bldg	0	26	0
64.A	Other Departments-1	5,384	26	207
64.B	Other Departments-2	8,211	26	316
65.	Non County Agencies	103	26	4
Total First Allocation		25,503	N/A	981

Exhibit 7A.1 Sutter County Employee Count Allocation, Year Ended June 30, 2018

Other Departments-1

Dept. No.	Department Name	Number of Checks	Number of Periods	Number of Employees
0112	64.01 Child Supp Serv Reimb/Adjustment	671	26	26
0140	64.02 County Local Revenue Fund	0	26	0
0177	64.03 CCPIF SB 678	0	26	0
0184	64.04 Sheriff Inmate Welfare	52	26	2
0241	64.05 Public Safety Realignment 2011	0	26	0
0252	64.06 Emergency Medical Service	0	26	0
0253	64.07 RLF CDBG Housing Rehabilitation	0	26	0
0273	64.08 Local Innovation	0	26	0
0284	64.09 CDBG Housing Rehab 04-STB	0	26	0
0289	64.10 EDBG PI Fund	0	26	0
0301	64.11 County Service Area G	0	26	0
0305	64.12 County Service Area F	418	26	16
0309	64.13 County Service Area C	0	26	0
0311	64.14 County Service Area D	0	26	0
0320	64.15 Sutter County Water Agency	0	26	0
0321	64.16 Lo Canal Operations & Maintenance	0	26	0
0326	64.17 County Water Zone #4	0	26	0
0327	64.18 County Water Zone #5	0	26	0
0329	64.19 County Water Zone #7	0	26	0
0330	64.20 County Water Zone #8	0	26	0
0340	64.21 Co Consolid St Lighting District	0	26	0
0395	64.22 Rio Ramaza Comm. Serv District	0	26	0
1103	64.23 Non-Departmental Expense	0	26	0
1209	64.24 General Revenues	0	26	0
1801	64.25 Plant Acquisition	0	26	0
1803	64.26 Capital Projects	0	26	0
1911	64.27 General Insurance & Bonds	0	26	0
1923	64.28 Flood Control	0	26	0
2104	64.29 Grand Jury	0	26	0
2109	64.30 Trial Court Funding	0	26	0
2125-08	64.31 DA-Criminal Investigation	190	26	7
2125-09	64.32 DA-Welfare Investigation	0	26	0
2125-72	64.33 Local Community Correction Acc	29	26	1
2127-00	64.34 Victim Services	149	26	6
2202	64.35 Net 5-Sheriff	26	26	1
2230	64.36 PC1202.5 Trust	0	26	0
2303	64.37 Delinquency Prevention Commiss'n	0	26	0
2403	64.38 February 2017 Flood	0	26	0
2703	64.39 Fish & Game Propagation	0	26	0
2711	64.40 Domestic Violence Centers	0	26	0
2724-29	64.41 Comm Svc Planning-Riego Road	0	26	0
3000	64.42 Urban Area Resident St Lighting	0	26	0
4102-01	64.43 Mental Health-Admin Support	810	26	31
4102-02	64.44 Mental Health-Homeless Mgt	0	26	0
4102-03	64.45 Mental Health-Crisis Clinic	541	26	21
4102-07	64.46 Mental Health-Inpatient	1,133	26	44
4102-08	64.47 Mental Health-Managed Care	0	26	0
4102-09	64.48 Mental Health-IMD/SNF Facilities	0	26	0
4102-10	64.49 Mental Health-Non IMD	0	26	0
4102-12	64.50 Mental Health-Day Treatment/Adult	0	26	0
4102-13	64.51 Mental Health-Juvenile Hall/Jail	0	26	0
4102-14	64.52 Mental Health-Homeless Mentally Ill	0	26	0
4102-15	64.53 Mental Health-Conditional Release Prgm	26	26	1
4102-16	64.54 Mental Health-Outpatient/Adult	461	26	18
4102-17	64.55 Mental Health-Outpatient/Child	232	26	9
4102-19	64.56 Mental Health-Children's IEP Svcs	0	26	0
4102-20	64.57 Mental Health-Advocacy	0	26	0
4102-22	64.58 Mental Health-Camp Singer	26	26	1
4102-25	64.59 Mental Health-Systems of Care Children	0	26	0
4102-26	64.60 Mental Health-Sutter County BF	78	26	3
4102-29	64.61 Mental Health-Yuba County BF	73	26	3
4102-31	64.62 Mental Health-CSS/Admin Sup	0	26	0
4102-32	64.63 Mental Health-CSOC Adult Prgm	0	26	0
4102-34	64.64 Mental Health-Victor Community	0	26	0
4102-35	64.65 Mental Health-CSS/Direct/Case Svcs	26	26	1
4102-41	64.66 Mental Health-Alcohol Admin	0	26	0
4102-42	64.67 Mental Health-Prevention	26	26	1
4102-44	64.68 Mental Health-Safe & Drug Free Schls	0	26	0
4102-48	64.69 Mental Health-Sutter Co CW D/A	47	26	2
4102-50	64.70 Mental Health-Drug Outpatient	91	26	4
4102-51	64.71 Mental Health-OFC	0	26	0
4102-52	64.72 Mental Health-Drug/Outreach	0	26	0
4102-53	64.73 Mental Health-Drug & Alcohol Juv	0	26	0
4102-54	64.74 Mental Health-First Steps	156	26	6
4102-58	64.75 Mental Health-Drug Court SC	5	26	0
4102-59	64.76 Mental Health-Yuba County	0	26	0
4102-65	64.77 Mental Health-UR/QI Programs	118	26	5
Total Other Departments-1		5,384	N/A	207

Exhibit 7A.1 Sutter County Employee Count Allocation, Year Ended June 30, 2018

Other Departments-2

Dept. No.	Department Name	Number of Checks	Number of Periods	Number of Employees
4102-68	64.78 Mental Health-Local Comm Corr	0	26	0
4102-72	64.79 Mental Health-SB678	84	26	3
4102-80	64.80 Mental Health-Juvenile Probation	11	26	0
4102-81	64.81 Mental Health-Forensic	21	26	1
4102-82	64.82 Health-Children & Family	61	26	2
4103-12	64.83 Health-Vital Statistics	28	26	1
4103-15	64.84 Health-CCS	0	26	0
4103-20	64.85 Health-Homeless Pilot	128	26	5
4103-22	64.86 Health-MCH	48	26	2
4103-26	64.87 Health-Foster Care	15	26	1
4103-29	64.88 Health-Nursing Admin	52	26	2
4103-30	64.89 Health-CHDP	52	26	2
4103-31	64.90 Health-CMSP Local Health Conn	52	26	2
4103-33	64.91 Health-Field Nursing	25	26	1
4103-35	64.92 Health-Bioterrorism	0	26	0
4103-36	64.93 Health-Pandemic Flu Preparedness	47	26	2
4103-37	64.94 Health-Acute Communicable Dis	0	26	0
4103-38	64.95 Health-Immunization Grant	99	26	4
4103-39	64.96 Health-WIC Nutrition	0	26	0
4103-40	64.97 Health-Homeland Security Grant	286	26	11
4103-43	64.98 Health-WIC Breast Feeding P	0	26	0
4103-45	64.99 Health-P3 Impl Mass Vacc Readins Camp	0	26	0
4103-49	64.100 Health-Laboratory	0	26	0
4103-50	64.101 Health-AIDS Surveillance	0	26	0
4103-51	64.102 Health-Tuberculosis	0	26	0
4103-53	64.103 Health-Chlamydia	0	26	0
4103-54	64.104 Health-Lead Poisoning	0	26	0
4103-55	64.105 Health-St Tuberculosis Grant	0	26	0
4103-56	64.106 Health-St. Medi-Cal Outreach	0	26	0
4103-57	64.107 Health-Health Education	0	26	0
4103-60	64.108 Health-Non-Hlth Dept Immunization	0	26	0
4103-65	64.109 Health-Supp Nutritional Asst Prog Ed	0	26	0
4103-66	64.110 Health-Supp Nutr Asst Prgm ED-CWD	102	26	4
4103-68	64.111 Health - Oral Care	0	26	0
4103-69	64.112 Health-Injury Prevention	8	26	0
4103-78	64.113 Health-Public Health Clinic	0	26	0
4103-81	64.114 Health-Contract Services	52	26	2
4103-98	64.115 Health-Tobacco Control	0	26	0
4103-99	64.116 MHSA-Children's Sed Full Svc Part	40	26	2
4104-01	64.117 MHSA-Urgent Services	54	26	2
4104-02	64.118 MHSA-Transition Age Youth FSP	48	26	2
4104-03	64.119 MHSA-Adult and Older Adult FSP	135	26	5
4104-04	64.120 MHSA-Older Adult Mobile Outreach	78	26	3
4104-05	64.121 MHSA-Ethnic Outreach Services	26	26	1
4104-06	64.122 MHSA-Housing Program	135	26	5
4104-07	64.123 MHSA-Wellness & Recover Adult	0	26	0
4104-08	64.124 MHSA-Adult Urgent Services	274	26	11
4104-09	64.125 MHSA-Therapeutic Services	231	26	9
4104-10	64.126 MHSA-Systems Transformation	319	26	12
4104-12	64.127 MHSA-MHSA IT Proj	103	26	4
4104-14	64.128 MHSA-Work Educ & Training	0	26	0
4104-15	64.129 MHSA-Innovation	0	26	0
4104-16	64.130 MHSA-Administrative	78	26	3
4104-17	64.131 MHSA Housing Prg	25	26	1
4112	64.132 Human Services-Security & Compliance	0	26	0
4120-93	64.133 Jail Medical	0	26	0
4134-00	64.134 Jail Medical-LCC	52	26	2
4134-72	64.135 Non-County Providers	44	26	2
4201	64.136 California Children's Services	0	26	0
4400	64.137 Courts-Estates	0	26	0
5101-05	64.138 Welfare-Admin Support	341	26	13
5101-10	64.139 Welfare-Non-Welfare Admin Svcs	710	26	27
5101-15	64.140 Welfare-Social Services	77	26	3
5101-20	64.141 Welfare-Eligibility & Nonservices	895	26	34
5101-30	64.142 Welfare-Welfare Fraud	2,741	26	105
5101-35	64.143 Welfare-Clerical Support	83	26	3
5101-40	64.144 In-Home Supportive Services	551	26	21
5206	64.145 Delinquent Tax Sales Trust Fund	0	26	0
5211	64.146 General Relief	0	26	0
5301	64.147 General Relief	0	26	0
5302	64.148 Veterans Service Officer	0	26	0
5601	64.149 Library-Literacy Prg	0	26	0
6201-35	64.150 Subsidy Requests Organizations	0	26	0
7202	64.151 Ettl Hall	0	26	0
Total Other Departments-2		8,211	N/A	316

Exhibit 7A.2 Sutter County Employee Count Allocation, Year Ended June 30, 2018

Non County Agencies

Fund No.	Fund Name	Number of Checks	Number of Periods	Number of Employees
5100	65.01 Children/Family Comm.	103	26	4
5116	65.02 DNA ID Prop 69 State	0	26	0
5121	65.03 Redevelopment Prop Tax Tr	0	26	0
5125	65.04 ERAF 04/05	0	26	0
5128	65.05 Live Oak Redevelopment Agency	0	26	0
5193	65.06 Highland EST Improv Redemption	0	26	0
5203	65.07 Agency Collections Payable	0	26	0
5209	65.08 Aid for Adoption	0	26	0
5212	65.09 Local Transportation Tax	0	26	0
5215	65.10 Tax Collector's Trust	0	26	0
5218	65.11 Taxes	0	26	0
5219	65.12 In Lieu Tax Trust	0	26	0
5240	65.13 City of Live Oak	0	26	0
5241	65.14 City of Yuba City	0	26	0
5262	65.15 Sutter-Butte Flood Control	0	26	0
5263	65.16 Sac Area Flood Control	0	26	0
5265	65.17 FRAQMD	0	26	0
5267	65.18 Statewide Comm Infrastructure	0	26	0
5277	65.19 Narco	0	26	0
5280	65.20 Regional Waste Management	0	26	0
6401	65.21 Fairview Cemetery	0	26	0
6402	65.22 Live Oak Cemetery	0	26	0
6403	65.23 Meridian Cemetery Trust	0	26	0
6404	65.24 Nicolaus Cemetery	0	26	0
6405	65.25 Pleasant Grove Cemetery	0	26	0
6406	65.26 Sutter Cemetery	0	26	0
6415	65.27 Gilsizer County Drainage	0	26	0
6416	65.28 Live Oak Cemetery Specl Assess	0	26	0
6419	65.29 Meridian Fire District	0	26	0
6420	65.30 Sutter Basin Fire	0	26	0
6424	65.31 Levee Disrt #1-Feather River	0	26	0
6426	65.32 Levee District #1	0	26	0
6427	65.33 Levee District #9	0	26	0
6428	65.34 Maintenance Area #3	0	26	0
6429	65.35 Maintenance Area #7 Zone 2	0	26	0
6430	65.36 Maintenance Area #7 Zone 3	0	26	0
6431	65.37 Maintenance Area #7 Zone 4	0	26	0
6434	65.38 Bear River Levee Maintenance	0	26	0
6435	65.39 Colusa Mosquito Abatement	0	26	0
6436	65.40 S-Y Mosquito & Vector Control	0	26	0
6437	65.41 Maintenance Area #16 Zone 1	0	26	0
6438	65.42 Maintenance Area #16 Zone 2	0	26	0
6439	65.43 Maintenance Area #16 Zone 3	0	26	0
6440	65.44 Maintenance Area #16 Zone 4	0	26	0
6449	65.45 Reclamation District #1000	0	26	0
6451	65.46 Reclamation District #70	0	26	0
6452	65.47 Reclamation District #777	0	26	0
6453	65.48 Reclamation District #817	0	26	0
6455	65.49 Reclamation District #1001	0	26	0
6458	65.50 Reclamation District #2054	0	26	0
6459	65.51 Reclamation District #2056	0	26	0
6460	65.52 Reclamation District #2103	0	26	0
6461	65.53 Reclamation District #1500	0	26	0
6462	65.54 Reclamation District #1660	0	26	0
6470	65.55 Sutter County Resource Conservtn	0	26	0
6471	65.56 LAFCO	0	26	0
6480	65.57 Butte Water District	0	26	0
6481	65.58 Feather Water District	0	26	0
6484	65.59 SCSD-90 Series A-Imprv Redemptn	0	26	0
6489	65.60 CA First Sutter	0	26	0
6490	65.61 CA Enterp Dev Auth Comm Pace	0	26	0
6491	65.62 California Hero Program	0	26	0
7562	65.63 Woodland Unified	0	26	0
7565	65.64 Sutter Co Schools	0	26	0
7577	65.65 Yuba Community College	0	26	0
7601	65.66 E Nicolaus High 2000 Debt	0	26	0
7602	65.67 Woodland Unified Debt Ser	0	26	0
7607	65.68 Sutter High 2008 Bond Deb	0	26	0
7651	65.69 YC#99-1 Series C Bonds Db	0	26	0
7652	65.70 YC 2004-1 Meas K Bonds Deb	0	26	0
7654	65.71 Franklin Elem 2006 DBT Ser	0	26	0
7655	65.72 Yuba Comm. College Distr DS-A	0	26	0
7656	65.73 Yuba Comm. College Distr DS-B	0	26	0
7657	65.74 Yuba Comm College Distrb	0	26	0
7661	65.75 LO#04-1 Series A Bonds Db	0	26	0
7663	65.76 East Nicolaus H 2014 Debt Svc	0	26	0
NVBH	65.77 North Valley Beh Health	0	26	0
Total Non County Agencies		103	N/A	4

Exhibit 7B. Sutter County Warrant Allocation, Year Ended June 30, 2018

All Departments

Dept. No.	Department Name	Total Warrant
1102	1. County Administrator	231
1201	2. Auditor-Controller	253
1202	3. Treasurer-Tax Collector	238
1205	4. General Services Department	210
1301	5. County Counsel	353
1401	6. Human Resources	348
1700	7. Building Maintenance	2,686
1101	8. Board of Supervisors	223
1105	9. Clerk of the Board	106
1203	10. Assessor	177
1204	11. Revenue Collection	1,081
1502	12. Elections	163
1600	13. Sheriff-Communications	239
1702	14. Water/Wastewater Facilities	25
1920	15. Engineering Services	131
1922	16. Water Resources	43
2103	17. Sheriff's Court Bailiffs	16
2106	18. Public Defender	312
2112	19. Consolidated Courts	179
2125	20. District Attorney	9
2125-01	21. DA-Criminal Division	328
2125-03	22. DA-Victim/Witness Assistance	32
2125-05	23. DA-Statutory Rape Vert Prosecute	0
2201	24. Sheriff-Coroner	1,003
2205	25. Sheriff-Boat Patrol	54
2208	26. Sheriff-Live Oak Contract	79
2301	27. Sheriff-County Jail	1,045
2302	28. Anti-Drug Abuse Enforcement	0
2304	29. Probation	1,149
2309	30. Bi-County Juvenile Hall	9
2401	31. Emergency Services	97
2402	32. Fire Services Administration	66
2601	33. Agricultural Commissioner	423
2706	34. Recorder	143
2709	35. Pub. Guardian/Conservator	123
2710	36. County Clerk	136
2721	37. Development Services	275
2724-24	38. Planning & Building	104
2724-31	39. Community Services Building Inspection	90
2724-32	40. Code Enforcement Svcs	87
2725	41. Environmental Health	88
2726	42. Animal Control	12
2727	43. CUPA	46
3100	44. Road	957
3200	45. County Airport	6
3300	46. Transportation Development	8
4102-00	47. Mental Health	237
4103-10	48. Health	426
4104-00	49. Mental Health Service Act	88
4120-00	50. Human Services Admin	235
4580	51. Fleet Management ISF	1,594
4581	52. Information Technology ISF	499
4590	53. Liability Insurance ISF	14
4591	54. Workers' Comp. Ins. ISF	70
4595	55. Employee Wellness Services	176
5000	56. Trial Court Agency	0
5101-00	57. Welfare	3,206
5200	58. IHSS Public Authority	105
6201	59. County Library	490
6301	60. Bi-County Farm Advisor	172
7101	61. Parks and Recreation	176
7201	62. Community Memorial Museum	93
7203	63. Vets Memorial Community Bldg	94
	64.A Other Departments-1	8,992
	64.B Other Departments-2	6,147
	65. Non County Agencies	4,149
	Total First Allocation	40,346

Purpose: To develop an allocation base which reflects the effort required to provide service.

Exhibit 7B.1 Sutter County Warrant Allocation, Year Ended June 30, 2018

Other Departments-1

Dept. No.	Department Name	Total Warrant
0112	64.01 Child Supp Serv Reimb/Adjustment	328
0140	64.02 County Local Revenue Fund	21
0177	64.03 CCPIF SB 678	1
0184	64.04 Sheriff Inmate Welfare	241
0241	64.05 Public Safety Realignment 2011	3
0252	64.06 Emergency Medical Service	7
0253	64.07 RLF CDBG Housing Rehabilitation	0
0273	64.08 Local Innovation	0
0284	64.09 CDBG Housing Rehab 04-STB	0
0289	64.10 EDBG PI Fund	13
0301	64.11 County Service Area G	7
0305	64.12 County Service Area F	1,451
0309	64.13 County Service Area C	174
0311	64.14 County Service Area D	209
0320	64.15 Sutter County Water Agency	8
0321	64.16 Lo Canal Operations & Maintenance	4
0326	64.17 County Water Zone #4	0
0327	64.18 County Water Zone #5	0
0329	64.19 County Water Zone #7	0
0330	64.20 County Water Zone #8	0
0340	64.21 Co Consolid St Lighting District	12
0395	64.22 Rio Ramaza Comm. Serv District	20
1103	64.23 Non-Departmental Expense	427
1209	64.24 General Revenues	4
1801	64.25 Plant Acquisition	146
1803	64.26 Capital Projects	9
1911	64.27 General Insurance & Bonds	2
1923	64.28 Flood Control	14
2104	64.29 Grand Jury	149
2109	64.30 Trial Court Funding	16
2125-08	64.31 DA-Criminal Investigation	53
2125-09	64.32 DA-Welfare Investigation	0
2125-72	64.33 Local Community Correction Acc	1
2127-00	64.34 Victim Services	184
2202	64.35 Net 5-Sheriff	1
2230	64.36 PC1202.5 Trust	1
2303	64.37 Delinquency Prevention Commiss'n	2
2403	64.38 Feburary 2017 Flood	0
2703	64.39 Fish & Game Propagation	33
2711	64.40 Domestic Violence Centers	4
2724-29	64.41 Comm Svc Planning-Riego Road	14
3000	64.42 Urban Area Resident St Lighting	12
4102-01	64.43 Mental Health-Admin Support	608
4102-02	64.44 Mental Health-Homeless Mgt	1
4102-03	64.45 Mental Health-Crisis Clinic	320
4102-07	64.46 Mental Health-Inpatient	858
4102-08	64.47 Mental Health-Managed Care	340
4102-09	64.48 Mental Health-IMD/SNF Facilities	47
4102-10	64.49 Mental Health-Non IMD	9
4102-12	64.50 Mental Health-Day Treatment/Adult	20
4102-13	64.51 Mental Health-Juvenile Hall/Jail	0
4102-14	64.52 Mental Health-Homeless Mentally Ill	25
4102-15	64.53 Mental Health-Conditional Release Prgm	256
4102-16	64.54 Mental Health-Outpatient/Adult	458
4102-17	64.55 Mental Health-Outpatient/Child	552
4102-19	64.56 Mental Health-Children's IEP Svcs	0
4102-20	64.57 Mental Health-Advocacy	35
4102-22	64.58 Mental Health-Camp Singer	14
4102-25	64.59 Mental Health-Systems of Care Children	0
4102-26	64.60 Mental Health-Sutter County BF	12
4102-29	64.61 Mental Health-Yuba County BF	45
4102-31	64.62 Mental Health-CSS/Admin Sup	202
4102-32	64.63 Mental Health-CSOC Adult Prgm	62
4102-34	64.64 Mental Health-Victor Community	21
4102-35	64.65 Mental Health-CSS/Direct/Case Svcs	216
4102-41	64.66 Mental Health-Alcohol Admin	2
4102-42	64.67 Mental Health-Prevention	346
4102-44	64.68 Mental Health-Safe & Drug Free Schls	0
4102-48	64.69 Mental Health-Sutter Co CW D/A	7
4102-50	64.70 Mental Health-Drug Outpatient	320
4102-51	64.71 Mental Health-OFC	0
4102-52	64.72 Mental Health-Drug/Outreach	0
4102-53	64.73 Mental Health-Drug & Alcohol Juv	1
4102-54	64.74 Mental Health-First Steps	339
4102-58	64.75 Mental Health-Drug Court SC	21
4102-59	64.76 Mental Health-Yuba County	33
4102-65	64.77 Mental Health-UR/QI Programs	251
Total Other Departments-1		8,992

Exhibit 7B.1 Sutter County Warrant Allocation, Year Ended June 30, 2018

Other Departments-2

Dept. No.	Department Name	Total Warrant
4102-68	64.78 Mental Health-Drug Medi-Cal	13
4102-72	64.79 Mental Health-Local Comm Corr	23
4102-80	64.80 Mental Health-SB678	16
4102-81	64.81 Mental Health-Juvenile Probation	4
4102-82	64.82 Mental Health-Forensic	227
4103-12	64.83 Health-Children & Family	27
4103-15	64.84 Health-Vital Statistics	1
4103-20	64.85 Health-CCS	66
4103-22	64.86 Health-Homeless Pilot	73
4103-26	64.87 Health-MCH	44
4103-29	64.88 Health-Foster Care	15
4103-30	64.89 Health-Nursing Admin	39
4103-31	64.90 Health-CHDP	22
4103-33	64.91 Health-CMSP Local Health Conn	13
4103-35	64.92 Health-Field Nursing	12
4103-36	64.93 Health-Bioterrorism	77
4103-37	64.94 Health-Pandemic Flu Preparedness	8
4103-38	64.95 Health-Acute Communicable Dis	33
4103-39	64.96 Health-Immunization Grant	8
4103-40	64.97 Health-WIC Nutrition	153
4103-43	64.98 Health-Homeland Security Grant	13
4103-45	64.99 Health-WIC Breast Feeding P	18
4103-49	64.100 Health-P3 Impl Mass Vacc Readins Camp	0
4103-50	64.101 Health-Laboratory	60
4103-51	64.102 Health-AIDS Surveillance	0
4103-53	64.103 Health-Tuberculosis	0
4103-54	64.104 Health-Chlamydia	7
4103-55	64.105 Health-Lead Poisoning	14
4103-56	64.106 Health-St Tuberculosis Grant	27
4103-57	64.107 Health-St. Medi-Cal Outreach	13
4103-60	64.108 Health-Health Education	32
4103-65	64.109 Health-Community Chronic Disease	0
4103-66	64.110 Health-Supp Nutritional Asst Prog Ed	133
4103-68	64.111 Health-Ebola Supplemental	0
4103-69	64.112 Health - Oral Care	18
4103-78	64.113 Health-Injury Prevention	6
4103-81	64.114 Health-Public Health Clinic	42
4103-98	64.115 Health - Prop 56 Tobacco Trust	60
4103-99	64.116 Health-Tobacco Control	53
4104-01	64.117 MHSA-Children's Sed Full Svc Part	318
4104-02	64.118 MHSA-Urgent Services	208
4104-03	64.119 MHSA-Transition Age Youth FSP	518
4104-04	64.120 MHSA-Adult and Older Adult FSP	247
4104-05	64.121 MHSA-Older Adult Mobile Outreach	216
4104-06	64.122 MHSA-Ethnic Outreach Services	405
4104-07	64.123 MHSA-Housing Program	2
4104-08	64.124 MHSA-Wellness & Recover Adult	432
4104-09	64.125 MHSA-Adult Urgent Services	244
4104-10	64.126 MHSA-Therapeutic Services	436
4104-12	64.127 MHSA-Community Prev Team	540
4104-14	64.128 MHSA-MHSA IT Proj	43
4104-15	64.129 MHSA-Work Educ & Training	3
4104-16	64.130 MHSA-Innovation	190
4104-17	64.131 MHSA-Administrative	202
4112	64.132 Health-County Share	0
4120-93	64.133 Human Services-Security & Compliance	0
4134-00	64.134 Jail Medical	57
4134-72	64.135 Jail Medical-LCC	15
4201	64.136 Non-County Providers	0
4400	64.137 Sutter Co Waterworks District #1	202
5101-05	64.138 Welfare-Social Workers Empy	4
5101-10	64.139 Welfare-Admin Support	27
5101-15	64.140 Welfare-Non-Welfare Admin Svcs	2
5101-20	64.141 Welfare-Social Services	103
5101-30	64.142 Welfare-Eligibility & Nonservices	201
5101-35	64.143 Welfare-Welfare Fraud	5
5101-40	64.144 Welfare-Clerical Support	11
5206	64.145 TANF-Foster Care	81
5211	64.146 Delinquent Tax Sales Trust Fund	7
5301	64.147 General Relief	0
5302	64.148 General Relief	0
5601	64.149 Veterans Service Officer	1
6201-35	64.150 Library-Literacy Prg	12
7202	64.151 Subsidy Requests Organizations	0
7204	64.152 Ettl Hall	45
Total Other Departments-2		6,147

Exhibit 7B.2 Sutter County Warrant Allocation, Year Ended June 30, 2018

Non County Agencies

Fund No.	Fund Name	Total Warrant
5100	65.01 Children/Family Comm.	418
5116	65.02 DNA ID Prop 69 State	4
5121	65.03 Redevelopment Prop Tax Tr	3
5125	65.04 ERAF 04/05	0
5128	65.05 Live Oak Redevelopment Agency	0
5193	65.06 Highland EST Improv Redemption	0
5203	65.07 Agency Collections Payable	57
5209	65.08 Aid for Adoption	0
5212	65.09 Local Transportation Tax	20
5215	65.10 Tax Collector's Trust	276
5218	65.11 Taxes	160
5219	65.12 In Lieu Tax Trust	2
5240	65.13 City of Live Oak	27
5241	65.14 City of Yuba City	27
5262	65.15 Sutter-Butte Flood Control	3
5263	65.16 Sac Area Flood Control	3
5265	65.17 FRAQMD	4
5267	65.18 Statewide Comm Infrastructure	2
5277	65.19 Narco	0
5280	65.20 Regional Waste Management	0
6401	65.21 Fairview Cemetery	77
6402	65.22 Live Oak Cemetery	218
6403	65.23 Meridian Cemetery Trust	0
6404	65.24 Nicolaus Cemetery	32
6405	65.25 Pleasant Grove Cemetery	45
6406	65.26 Sutter Cemetery	685
6415	65.27 Gilsizer County Drainage	264
6416	65.28 Live Oak Cemetery Specl Assess	42
6419	65.29 Meridian Fire District	5
6420	65.30 Sutter Basin Fire	129
6424	65.31 Levee Disrt #1-Feather River	41
6426	65.32 Levee District #1	287
6427	65.33 Levee District #9	91
6428	65.34 Maintenance Area #3	3
6429	65.35 Maintenance Area #7 Zone 2	2
6430	65.36 Maintenance Area #7 Zone 3	3
6431	65.37 Maintenance Area #7 Zone 4	3
6434	65.38 Bear River Levee Maintenance	1
6435	65.39 Colusa Mosquito Abatement	3
6436	65.40 S-Y Mosquito & Vector Control	963
6437	65.41 Maintenance Area #16 Zone 1	3
6438	65.42 Maintenance Area #16 Zone 2	3
6439	65.43 Maintenance Area #16 Zone 3	3
6440	65.44 Maintenance Area #16 Zone 4	3
6449	65.45 Reclamation District #1000	3
6451	65.46 Reclamation District #70	20
6452	65.47 Reclamation District #777	3
6453	65.48 Reclamation District #817	3
6455	65.49 Reclamation District #1001	13
6458	65.50 Reclamation District #2054	1
6459	65.51 Reclamation District #2056	0
6460	65.52 Reclamation District #2103	0
6461	65.53 Reclamation District #1500	8
6462	65.54 Reclamation District #1660	9
6470	65.55 Sutter County Resource Conservtn	101
6471	65.56 LAFCO	8
6480	65.57 Butte Water District	3
6481	65.58 Feather Water District	3
6484	65.59 SCSD-90 Series A-Imprv Redemptn	2
6489	65.60 CA First Sutter	3
6490	65.61 CA Enterp Dev Auth Comm Pace	2
6491	65.62 California Hero Program	2
7562	65.63 Woodland Unified	3
7565	65.64 Sutter Co Schools	0
7577	65.65 Yuba Community College	3
7601	65.66 E Nicolaus High 2000 Debt	2
7602	65.67 Woodland Unified Debt Ser	3
7607	65.68 Sutter High 2008 Bond Deb	5
7651	65.69 YC#99-1 Series C Bonds Db	8
7652	65.70 YC 2004-1 Meas K Bonds Deb	5
7654	65.71 Franklin Elem 2006 DBT Ser	3
7655	65.72 Yuba Comm. College Distr DS-A	3
7656	65.73 Yuba Comm. College Distr DS-B	3
7657	65.74 Yuba Comm College Distrb	3
7661	65.75 LO#04-1 Series A Bonds Db	9
7663	65.76 East Nicolaus H 2014 Debt Svc	3
NVBH	65.77 North Valley Beh Health	0
Total Non County Agencies		4,149

Exhibit 7C. Sutter County Calculation of Adjusted Expenditures, Year Ended June 30, 2018

All Departments			Allocation		
Dept. No.	Department Name	Sal & Ben & Serv & Supp Expenditures (\$)	Less Fixed Assets, Flow-Thru & Contracts (\$)	Base Adjusted Expenditures (\$)	
1102	1. County Administrator	1,167,269	-	1,167,269	
1201	2. Auditor-Controller	1,705,894	-	1,705,894	
1202	3. Treasurer-Tax Collector	931,452	-	931,452	
1205	4. General Services Department	1,114,088	-	1,114,088	
1301	5. County Counsel	1,235,873	-	1,235,873	
1401	6. Human Resources	843,363	-	843,363	
1700	7. Building Maintenance	3,140,502	-	3,140,502	
1101	8. Board of Supervisors	460,412	-	460,412	
1105	9. Clerk of the Board	206,259	-	206,259	
1203	10. Assessor	2,095,780	-	2,095,780	
1204	11. Revenue Collection	208,724	-	208,724	
1502	12. Elections	803,414	-	803,414	
1600	13. Sheriff-Communications	2,709,375	2,796	2,706,579	
1702	14. Water/Wastewater Facilities	-	-	-	
1920	15. Engineering Services	994,586	12,428	982,158	
1922	16. Water Resources	68,017	73,768	(5,751)	
2103	17. Sheriff's Court Bailiffs	967,381	-	967,381	
2106	18. Public Defender	741,618	545,977	195,641	
2112	19. Consolidated Courts	430,722	382,060	48,662	
2125	20. District Attorney	2,781	-	2,781	
2125-01	21. DA-Criminal Division	2,469,160	197,594	2,271,566	
2125-03	22. DA-Victim/Witness Assistance	-	-	-	
2125-05	23. DA-Statutory Rape Vert Prosecute	-	-	-	
2201	24. Sheriff-Coroner	7,273,387	167,186	7,106,201	
2205	25. Sheriff-Boat Patrol	319,999	42	319,957	
2208	26. Sheriff-Live Oak Contract	1,096,568	1,692	1,094,876	
2301	27. Sheriff-County Jail	17,125,433	9,390,614	7,734,819	
2302	28. Anti-Drug Abuse Enforcement	-	-	-	
2304	29. Probation	6,176,767	286,613	5,890,154	
2309	30. Bi-County Juvenile Hall	-	-	-	
2401	31. Emergency Services	214,576	31,975	182,601	
2402	32. Fire Services Administration	214,194	-	214,194	
2601	33. Agricultural Commissioner	2,299,175	64,882	2,234,293	
2706	34. Recorder	507,406	20,343	487,063	
2709	35. Pub. Guardian/Conservator	252,394	42	252,352	
2710	36. County Clerk	287,335	-	287,335	
2721	37. Development Services	1,118,357	8,327	1,110,029	
2724-24	38. Planning & Building	662,296	23,724	638,573	
2724-31	39. Community Services Building Inspection	263,718	50,786	212,932	
2724-32	40. Code Enforcement Svcs	87,354	6,488	80,867	
2725	41. Environmental Health	764,171	225	763,947	
2726	42. Animal Control	173,753	-	173,753	
2727	43. CUPA	23,017	-	23,017	
3100	44. Road	7,781,460	4,635,651	3,145,809	
3200	45. County Airport	1	-	1	
3300	46. Transportation Development	-	-	-	
4102-00	47. Mental Health	584,116	34,585	549,531	
4103-10	48. Health	1,698,430	8,463	1,689,967	
4104-00	49. Mental Health Service Act	275,547	11,605	263,942	
4120-00	50. Human Services Admin	1,274,541	126,633	1,147,907	
4580	51. Fleet Management ISF	684,683	100	684,583	
4581	52. Information Technology ISF	3,347,611	68,141	3,279,470	
4590	53. Liability Insurance ISF	821,780	17,414	804,366	
4591	54. Workers' Comp. Ins. ISF	2,359,165	3,157	2,356,008	
4595	55. Employee Wellness Services	702,461	669,466	32,996	
5000	56. Trial Court Agency	-	-	-	
5101-00	57. Welfare	3,310,397	382,902	2,927,496	
5200	58. IHSS Public Authority	276,798	228,850	47,948	
6201	59. County Library	1,458,417	42	1,458,375	
6301	60. Bi-County Farm Advisor	211,271	-	211,271	
7101	61. Parks and Recreation	65,115	7,606	57,509	
7201	62. Community Memorial Museum	242,807	-	242,807	
7203	63. Vets Memorial Community Bldg	23,376	6,483	16,893	
64.A	64. Other Departments-1	30,258,723	5,264,984	24,993,739	
64.B	64. Other Departments-2	36,358,032	5,649,878	30,708,154	
65.	65. Non County Agencies	6,165,028	550,444	5,614,584	
Total First Allocation		159,056,331	28,933,965	130,122,366	

Purpose: To develop an allocation base which reflects the effort required to provide service.

Exhibit 7C.1 Sutter County Calculation of Adjusted Expenditures, Year Ended June 30, 2018

Other Departments-1			Allocation		
Dept. No.	Department Name	Sal & Ben & Serv & Supp Expenditures (\$)	Less Fixed Assets, Flow Thru & Contracts (\$)	Base Adjusted Expenditures (\$)	
0112	64.01 Child Supp Serv Reimb/Adjustment	2,774,364	20,922	2,753,442	
0140	64.02 County Local Revenue Fund	0	0	0	
0177	64.03 CCPIF SB 678	0	0	0	
0184	64.04 Sheriff Inmate Welfare	381,184	12,722	368,462	
0241	64.05 Public Safety Realignment 2011	0	0	0	
0252	64.06 Emergency Medical Service	41,148	0	41,148	
0253	64.07 RLF CDBG Housing Rehabilitation	0	0	0	
0273	64.08 Local Innovation	0	0	0	
0284	64.09 CDBG Housing Rehab 04-STB	0	0	0	
0289	64.10 EDBG PI Fund	12,081	0	12,081	
0301	64.11 County Service Area G	751,990	751,990	0	
0305	64.12 County Service Area F	2,817,678	91,997	2,725,680	
0309	64.13 County Service Area C	64,018	2,856	61,163	
0311	64.14 County Service Area D	182,242	59,440	122,802	
0320	64.15 Sutter County Water Agency	27,771	27,719	52	
0321	64.16 Lo Canal Operations & Maintenance	71,101	59,775	11,326	
0326	64.17 County Water Zone #4	2	0	2	
0327	64.18 County Water Zone #5	3	0	3	
0329	64.19 County Water Zone #7	1	0	1	
0330	64.20 County Water Zone #8	1	0	1	
0340	64.21 Co Consolid St Lighting District	44,146	0	44,146	
0395	64.22 Rio Ramaza Comm. Serv District	17,308	5,080	12,228	
1103	64.23 Non-Departmental Expense	424,362	333,731	90,631	
1209	64.24 General Revenues	0	0	0	
1801	64.25 Plant Acquisition	646,366	0	646,366	
1803	64.26 Capital Projects	0	0	0	
1911	64.27 General Insurance & Bonds	112,315	0	112,315	
1923	64.28 Flood Control	24,080	24,080	0	
2104	64.29 Grand Jury	48,081	11,119	36,962	
2109	64.30 Trial Court Funding	0	0	0	
2125-08	64.31 DA-Criminal Investigation	1,103,725	3,442	1,100,283	
2125-09	64.32 DA-Welfare Investigation	0	0	0	
2125-72	64.33 Local Community Correction Acc	201,727	0	201,727	
2127-00	64.34 Victim Services	509,577	43,098	466,479	
2202	64.35 Net 5-Sheriff	96,869	0	96,869	
2230	64.36 PC1202.5 Trust	510	0	510	
2303	64.37 Delinquency Prevention Commiss'n	137	0	137	
2403	64.38 Feburary 2017 Flood	376,442	375,467	975	
2703	64.39 Fish & Game Propagation	2,689	0	2,689	
2711	64.40 Domestic Violence Centers	0	0	0	
2724-29	64.41 Comm Svc Planning-Riego Road	1,081,672	33,951	1,047,721	
3000	64.42 Urban Area Resident St Lighting	15,003	0	15,003	
4102-01	64.43 Mental Health-Admin Support	3,781,471	440,356	3,341,115	
4102-02	64.44 Mental Health-Homeless Mgt	14,550	0	14,550	
4102-03	64.45 Mental Health-Crisis Clinic	1,449,502	5,421	1,444,081	
4102-07	64.46 Mental Health-Inpatient	3,935,142	278,881	3,656,261	
4102-08	64.47 Mental Health-Managed Care	77,481	59,405	18,077	
4102-09	64.48 Mental Health-IMD/SNF Facilities	42	0	42	
4102-10	64.49 Mental Health-Non IMD	43,082	41,923	1,158	
4102-12	64.50 Mental Health-Day Treatment/Adult	13,991	0	13,991	
4102-13	64.51 Mental Health-Juvenile Hall/Jail	4,562	0	4,562	
4102-14	64.52 Mental Health-Homeless Mentally Ill	0	0	0	
4102-15	64.53 Mental Health-Conditional Release Prgm	172,492	0	172,492	
4102-16	64.54 Mental Health-Outpatient/Adult	2,685,650	132,471	2,553,179	
4102-17	64.55 Mental Health-Outpatient/Child	1,536,983	11,620	1,525,362	
4102-19	64.56 Mental Health-Children's IEP Svcs	426	0	426	
4102-20	64.57 Mental Health-Advocacy	103,225	103,225	0	
4102-22	64.58 Mental Health-Camp Singer	144,190	0	144,190	
4102-25	64.59 Mental Health-Systems of Care Children	71,901	0	71,901	
4102-26	64.60 Mental Health-Sutter County BF	332,815	0	332,815	
4102-29	64.61 Mental Health-Yuba County BF	323,228	0	323,228	
4102-31	64.62 Mental Health-CSS/Admin Sup	43,987	0	43,987	
4102-32	64.63 Mental Health-CSOC Adult Prgm	0	0	0	
4102-34	64.64 Mental Health-Victor Community	2,288,721	2,288,721	0	
4102-35	64.65 Mental Health-CSS/Direct/Case Svcs	120,088	0	120,088	
4102-41	64.66 Mental Health-Alcohol Admin	70,517	0	70,517	
4102-42	64.67 Mental Health-Prevention	185,403	25,458	159,945	
4102-44	64.68 Mental Health-Safe & Drug Free Schls	957	0	957	
4102-48	64.69 Mental Health-Sutter Co CW D/A	54,829	0	54,829	
4102-50	64.70 Mental Health-Drug Outpatient	357,035	1,970	355,065	
4102-51	64.71 Mental Health-OFC	243	0	243	
4102-52	64.72 Mental Health-Drug/Outreach	0	0	0	
4102-53	64.73 Mental Health-Drug & Alcohol Juv	710	0	710	
4102-54	64.74 Mental Health-First Steps	552,502	14,859	537,642	
4102-58	64.75 Mental Health-Drug Court SC	54,120	2,413	51,707	
4102-59	64.76 Mental Health-Yuba County	10,287	872	9,415	
4102-65	64.77 Mental Health-UR/QI Programs	503,502	4,828	498,674	
Total Other Departments-1		30,762,225	5,269,813	25,492,412	

Exhibit 7C.1 Sutter County Calculation of Adjusted Expenditures, Year Ended June 30, 2018

Other Departments-2					
Dept. No.		Department Name	Sal & Ben & Serv & Supp Expenditures (\$)	Less Fixed Assets, Flow-Thru & Contracts (\$)	Allocation Base Adjusted Expenditures (\$)
4102-68	64.78	Mental Health-Drug Medi-Cal	891,478	891,478	0
4102-72	64.79	Mental Health-Local Comm Corr	365,312	37,594	327,718
4102-80	64.80	Mental Health-SB678	26,908	0	26,908
4102-81	64.81	Mental Health-Juvenile Probation	69,284	0	69,284
4102-82	64.82	Mental Health-Forensic	282,324	0	282,324
4103-12	64.83	Health-Children & Family	92,673	3,621	89,052
4103-15	64.84	Health-Vital Statistics	41,566	0	41,566
4103-20	64.85	Health-CCS	485,425	566	484,860
4103-22	64.86	Health-Homeless Pilot	133,714	0	133,714
4103-26	64.87	Health-MCH	200,696	0	200,696
4103-29	64.88	Health-Foster Care	122,695	0	122,695
4103-30	64.89	Health-Nursing Admin	362,951	0	362,951
4103-31	64.90	Health-CHDP	224,974	0	224,974
4103-33	64.91	Health-CMSP Local Health Conn	66,113	0	66,113
4103-35	64.92	Health-Field Nursing	4,280	0	4,280
4103-36	64.93	Health-Bioterrorism	139,465	338	139,126
4103-37	64.94	Health-Pandemic Flu Preparedness	48,190	0	48,190
4103-38	64.95	Health-Acute Communicable Dis	354,158	0	354,158
4103-39	64.96	Health-Immunization Grant	49,554	0	49,554
4103-40	64.97	Health-WIC Nutrition	906,805	1,609	905,197
4103-43	64.98	Health-Homeland Security Grant	9,812	0	9,812
4103-45	64.99	Health-WIC Breast Feeding P	66,916	0	66,916
4103-49	64.100	Health-P3 Impl Mass Vacc Readins Camp	104	0	104
4103-50	64.101	Health-Laboratory	15,993	13,520	2,473
4103-51	64.102	Health-AIDS Surveillance	6,594	0	6,594
4103-53	64.103	Health-Tuberculosis	518	0	518
4103-54	64.104	Health-Chlamydia	1,571	0	1,571
4103-55	64.105	Health-Lead Poisoning	88,488	34	88,454
4103-56	64.106	Health-St Tuberculosis Grant	54,149	30	54,119
4103-57	64.107	Health-St. Medi-Cal Outreach	38,071	0	38,071
4103-60	64.108	Health-Health Education	105,393	0	105,393
4103-65	64.109	Health-Community Chronic Disease	52,969	0	52,969
4103-66	64.110	Health-Supp Nutritional Asst Prog Ed	292,959	70	292,890
4103-68	64.111	Health-Ebola Supplemental	513	0	513
4103-69	64.112	Health - Oral Care	34,635	0	34,635
4103-78	64.113	Health-Injury Prevention	35,846	0	35,846
4103-81	64.114	Health-Public Health Clinic	196,990	2,034	194,957
4103-98	64.115	Health - Prop 56 Tobacco Trust	147,499	0	147,499
4103-99	64.116	Health-Tobacco Control	71,247	10,000	61,247
4104-01	64.117	MHSA-Children's Sed Full Svc Part	274,716	687	274,029
4104-02	64.118	MHSA-Urgent Services	186,948	0	186,948
4104-03	64.119	MHSA-Transition Age Youth FSP	762,660	3,339	759,321
4104-04	64.120	MHSA-Adult and Older Adult FSP	337,313	458	336,855
4104-05	64.121	MHSA-Older Adult Mobile Outreach	94,122	0	94,122
4104-06	64.122	MHSA-Ethnic Outreach Services	727,418	49,576	677,842
4104-07	64.123	MHSA-Housing Program	876	0	876
4104-08	64.124	MHSA-Wellness & Recover Adult	1,259,276	203,825	1,055,451
4104-09	64.125	MHSA-Adult Urgent Services	1,307,071	1,015	1,306,056
4104-10	64.126	MHSA-Therapeutic Services	1,255,696	16,453	1,239,243
4104-12	64.127	MHSA-Community Prev Team	696,007	67,227	628,780
4104-14	64.128	MHSA-MHSA IT Proj	681,764	677,675	4,089
4104-15	64.129	MHSA-Work Educ & Training	39,025	3,750	35,275
4104-16	64.130	MHSA-Innovation	267,567	0	267,567
4104-17	64.131	MHSA-Administrative	191,785	0	191,785
4112	64.132	Health-County Share	0	0	0
4120-93	64.133	Human Services-Security & Compliance	50	0	50
4134-00	64.134	Jail Medical	2,893,438	2,845,707	47,731
4134-72	64.135	Jail Medical-LCC	108,220	0	108,220
4201	64.136	Non-County Providers	26,400	55,416	(29,016)
4400	64.137	Sutter Co Waterworks District #1	196,268	103,830	92,438
5101-05	64.138	Welfare-Social Workers Empy	1,092,685	84	1,092,601
5101-10	64.139	Welfare-Admin Support	2,992,497	462	2,992,035
5101-15	64.140	Welfare-Non-Welfare Admin Svcs	259,422	0	259,422
5101-20	64.141	Welfare-Social Services	3,611,429	490	3,610,939
5101-30	64.142	Welfare-Eligibility & Nonservices	8,183,265	903	8,182,362
5101-35	64.143	Welfare-Welfare Fraud	343,534	21	343,513
5101-40	64.144	Welfare-Clerical Support	1,908,026	622,935	1,285,091
5206	64.145	TANF-Foster Care	0	0	0
5211	64.146	Delinquent Tax Sales Trust Fund	0	0	0
5301	64.147	General Relief	0	0	0
5302	64.148	General Relief	30,027	30,027	0
5601	64.149	Veterans Service Officer	0	0	0
6201-35	64.150	Library-Literacy Prg	33,548	0	33,548
7202	64.151	Subsidy Requests Organizations	0	0	0
7204	64.152	Ettl Hall	4,640	275	4,365
Total Other Departments-2			35,854,530	5,645,050	30,209,480

Exhibit 7C.2 Sutter County Calculation of Adjusted Expenditures, Year Ended June 30, 2018

Non County Agencies

Fund No.	Fund Name	Sal & Ben & Serv & Supp Expenditures (\$)	Less Fixed Assets, Flow-Thru & Contracts (\$)	Allocation Base Adjusted Expenditures (\$)
5100	65.01 Children/Family Comm.	370,179	18,595	351,584
5116	65.02 DNA ID Prop 69 State	0	0	0
5121	65.03 Redevelopment Prop Tax Tr	0	0	0
5125	65.04 ERAF 04/05	0	0	0
5128	65.05 Live Oak Redevelopment Agency	0	0	0
5193	65.06 Highland EST Improv Redemption	0	0	0
5203	65.07 Agency Collections Payable	0	0	0
5209	65.08 Aid for Adoption	0	0	0
5212	65.09 Local Transportation Tax	0	0	0
5215	65.10 Tax Collector's Trust	0	0	0
5218	65.11 Taxes	0	0	0
5219	65.12 In Lieu Tax Trust	0	0	0
5240	65.13 City of Live Oak	0	0	0
5241	65.14 City of Yuba City	0	0	0
5262	65.15 Sutter-Butte Flood Control	0	0	0
5263	65.16 Sac Area Flood Control	0	0	0
5265	65.17 FRAQMD	0	0	0
5267	65.18 Statewide Comm Infrastructure	0	0	0
5277	65.19 Narco	0	0	0
5280	65.20 Regional Waste Management	0	0	0
6401	65.21 Fairview Cemetery	39,574	13,256	26,317
6402	65.22 Live Oak Cemetery	213,179	8,693	204,486
6403	65.23 Meridian Cemetery Trust	0	0	0
6404	65.24 Nicolaus Cemetery	18,672	0	18,672
6405	65.25 Pleasant Grove Cemetery	23,539	18,512	5,027
6406	65.26 Sutter Cemetery	1,143,697	17,443	1,126,254
6415	65.27 Gilsizer County Drainage	283,755	77,398	206,357
6416	65.28 Live Oak Cemetery Specl Assess	19,590	1,470	18,120
6419	65.29 Meridian Fire District	0	0	0
6420	65.30 Sutter Basin Fire	49,268	12,959	36,309
6424	65.31 Levee Disrt #1-Feather River	29,174	9,747	19,427
6426	65.32 Levee District #1	431,833	6,450	425,383
6427	65.33 Levee District #9	167,703	66,030	101,673
6428	65.34 Maintenance Area #3	0	0	0
6429	65.35 Maintenance Area #7 Zone 2	0	0	0
6430	65.36 Maintenance Area #7 Zone 3	0	0	0
6431	65.37 Maintenance Area #7 Zone 4	0	0	0
6434	65.38 Bear River Levee Maintenance	0	0	0
6435	65.39 Colusa Mosquito Abatement	0	0	0
6436	65.40 S-Y Mosquito & Vector Control	3,024,799	299,845	2,724,954
6437	65.41 Maintenance Area #16 Zone 1	0	0	0
6438	65.42 Maintenance Area #16 Zone 2	0	0	0
6439	65.43 Maintenance Area #16 Zone 3	0	0	0
6440	65.44 Maintenance Area #16 Zone 4	0	0	0
6449	65.45 Reclamation District #1000	0	0	0
6451	65.46 Reclamation District #70	0	0	0
6452	65.47 Reclamation District #777	0	0	0
6453	65.48 Reclamation District #817	0	0	0
6455	65.49 Reclamation District #1001	0	0	0
6458	65.50 Reclamation District #2054	0	0	0
6459	65.51 Reclamation District #2056	0	0	0
6460	65.52 Reclamation District #2103	0	0	0
6461	65.53 Reclamation District #1500	0	0	0
6462	65.54 Reclamation District #1660	0	0	0
6470	65.55 Sutter County Resource Conservtn	135,119	48	135,071
6471	65.56 LAFCO	185,931	0	185,931
6480	65.57 Butte Water District	0	0	0
6481	65.58 Feather Water District	0	0	0
6484	65.59 SCSD-90 Series A-Imprv Redemptn	29,016	0	29,016
6489	65.60 CA First Sutter	0	0	0
6490	65.61 CA Enterp Dev Auth Comm Pace	0	0	0
6491	65.62 California Hero Program	0	0	0
7562	65.63 Woodland Unified	0	0	0
7565	65.64 Sutter Co Schools	0	0	0
7577	65.65 Yuba Community College	0	0	0
7601	65.66 E Nicolaus High 2000 Debt	0	0	0
7602	65.67 Woodland Unified Debt Ser	0	0	0
7607	65.68 Sutter High 2008 Bond Deb	0	0	0
7651	65.69 YC#99-1 Series C Bonds Db	0	0	0
7652	65.70 YC 2004-1 Meas K Bonds Deb	0	0	0
7654	65.71 Franklin Elem 2006 DBT Ser	0	0	0
7655	65.72 Yuba Comm. College Distr DS-A	0	0	0
7656	65.73 Yuba Comm. College Distr DS-B	0	0	0
7657	65.74 Yuba Comm College Distrb	0	0	0
7661	65.75 LO#04-1 Series A Bonds Db	0	0	0
7663	65.76 East Nicolaus H 2014 Debt Svc	0	0	0
NVBH	65.77 North Valley Beh Health	0	0	0
Total Non County Agencies		6,165,028	550,444	5,614,584

Exhibit 7D. Sutter County Average Daily Cash Balance, Year Ended June 30, 2018

All Departments

Dept. No.	Department Name	Avg. Daily Balance
1102	1. County Administrator	0
1201	2. Auditor-Controller	0
1202	3. Treasurer-Tax Collector	0
1205	4. General Services Department	0
1301	5. County Counsel	306,472
1401	6. Human Resources	175,662
1700	7. Building Maintenance	0
1101	8. Board of Supervisors	0
1105	9. Clerk of the Board	0
1203	10. Assessor	12,507
1204	11. Revenue Collection	1,858
1502	12. Elections	0
1600	13. Sheriff-Communications	235,437
1702	14. Water/Wastewater Facilities	0
1920	15. Engineering Services	114,030
1922	16. Water Resources	0
2103	17. Sheriff's Court Bailiffs	0
2106	18. Public Defender	0
2112	19. Consolidated Courts	(80,588)
2125	20. District Attorney	0
2125-01	21. DA-Criminal Division	178,065
2125-03	22. DA-Victim/Witness Assistance	0
2125-05	23. DA-Statutory Rape Vert Prosecute	0
2201	24. Sheriff-Coroner	1,019,015
2205	25. Sheriff-Boat Patrol	0
2208	26. Sheriff-Live Oak Contract	0
2301	27. Sheriff-County Jail	259,856
2302	28. Anti-Drug Abuse Enforcement	0
2304	29. Probation	1,513,018
2309	30. Bi-County Juvenile Hall	0
2401	31. Emergency Services	0
2402	32. Fire Services Administration	0
2601	33. Agricultural Commissioner	118,882
2706	34. Recorder	1,064,582
2709	35. Pub. Guardian/Conservator	0
2710	36. County Clerk	0
2721	37. Development Services	9,945
2724-24	38. Planning & Building	231,490
2724-31	39. Community Services Building Inspection	44,428
2724-32	40. Code Enforcement Svcs	0
2725	41. Environmental Health	0
2726	42. Animal Control	17,066
2727	43. CUPA	12,068
3100	44. Road	9,713,841
3200	45. County Airport	74,425
3300	46. Transportation Development	0
4102-00	47. Mental Health	(1,160,384)
4103-10	48. Health	254,054
4104-00	49. Mental Health Service Act	11,015,950
4120-00	50. Human Services Admin	102,263
4580	51. Fleet Management ISF	26,413
4581	52. Information Technology ISF	(76,299)
4590	53. Liability Insurance ISF	(47,816)
4591	54. Workers' Comp. Ins. ISF	(352,191)
4595	55. Employee Wellness Services	(138,469)
5000	56. Trial Court Agency	548,891
5101-00	57. Welfare	4,452,670
5200	58. IHSS Public Authority	551,052
6201	59. County Library	181,108
6301	60. Bi-County Farm Advisor	0
7101	61. Parks and Recreation	813,765
7201	62. Community Memorial Museum	8,988
7203	63. Vets Memorial Community Bldg	0
	64.A Other Departments-1	53,679,248
	64.B Other Departments-2	6,197,344
	65. Non County Agencies	155,874,934
	Total First Allocation	246,953,580

Purpose: To develop an allocation base which reflects the effort required to provide service.

Exhibit 7D. Sutter County Average Daily Cash Balance, Year Ended June 30, 2018

Other Departments-1

Dept. No.	Department Name	Avg. Daily Balance
0112	64.01 Child Supp Serv Reimb/Adjustment	367,746
0140	64.02 County Local Revenue Fund	7,221,559
0177	64.03 CCPIF SB 678	773,153
0184	64.04 Sheriff Inmate Welfare	121,148
0241	64.05 Public Safety Realignment 2011	0
0252	64.06 Emergency Medical Service	561,500
0253	64.07 RLF CDBG Housing Rehabilitation	320,564
0273	64.08 Local Innovation	45,978
0284	64.09 CDBG Housing Rehab 04-STB	100,597
0289	64.10 EDBG PI Fund	992,191
0301	64.11 County Service Area G	36,739
0305	64.12 County Service Area F	368,772
0309	64.13 County Service Area C	782,162
0311	64.14 County Service Area D	943,296
0320	64.15 Sutter County Water Agency	1,483,343
0321	64.16 Lo Canal Operations & Maintenance	188,463
0326	64.17 County Water Zone #4	308,180
0327	64.18 County Water Zone #5	728,241
0329	64.19 County Water Zone #7	267,861
0330	64.20 County Water Zone #8	22,032
0340	64.21 Co Consolid St Lighting District	1,439,865
0395	64.22 Rio Ramaza Comm. Serv District	152,353
1103	64.23 Non-Departmental Expense	8,754
1209	64.24 General Revenues	34,372,696
1801	64.25 Plant Acquisition	1,099,452
1803	64.26 Capital Projects	(11,662)
1911	64.27 General Insurance & Bonds	0
1923	64.28 Flood Control	0
2104	64.29 Grand Jury	0
2109	64.30 Trial Court Funding	0
2125-08	64.31 DA-Criminal Investigation	0
2125-09	64.32 DA-Welfare Investigation	0
2125-72	64.33 Local Community Correction Acc	0
2127-00	64.34 Victim Services	16,474
2202	64.35 Net 5-Sheriff	590,303
2230	64.36 PC1202.5 Trust	(310)
2303	64.37 Delinquency Prevention Commiss'n	0
2403	64.38 Feburary 2017 Flood	0
2703	64.39 Fish & Game Propagation	44,654
2711	64.40 Domestic Violence Centers	0
2724-29	64.41 Comm Svc Planning-Riego Road	0
3000	64.42 Urban Area Resident St Lighting	333,145
4102-01	64.43 Mental Health-Admin Support	0
4102-02	64.44 Mental Health-Homeless Mgt	0
4102-03	64.45 Mental Health-Crisis Clinic	0
4102-07	64.46 Mental Health-Inpatient	0
4102-08	64.47 Mental Health-Managed Care	0
4102-09	64.48 Mental Health-IMD/SNF Facilities	0
4102-10	64.49 Mental Health-Non IMD	0
4102-12	64.50 Mental Health-Day Treatment/Adult	0
4102-13	64.51 Mental Health-Juvenile Hall/Jail	0
4102-14	64.52 Mental Health-Homeless Mentally Ill	0
4102-15	64.53 Mental Health-Conditional Release Prgm	0
4102-16	64.54 Mental Health-Outpatient/Adult	0
4102-17	64.55 Mental Health-Outpatient/Child	0
4102-19	64.56 Mental Health-Children's IEP Svcs	0
4102-20	64.57 Mental Health-Advocacy	0
4102-22	64.58 Mental Health-Camp Singer	0
4102-25	64.59 Mental Health-Systems of Care Children	0
4102-26	64.60 Mental Health-Sutter County BF	0
4102-29	64.61 Mental Health-Yuba County BF	0
4102-31	64.62 Mental Health-CSS/Admin Sup	0
4102-32	64.63 Mental Health-CSOC Adult Prgm	0
4102-34	64.64 Mental Health-Victor Community	0
4102-35	64.65 Mental Health-CSS/Direct/Case Svcs	0
4102-41	64.66 Mental Health-Alcohol Admin	0
4102-42	64.67 Mental Health-Prevention	0
4102-44	64.68 Mental Health-Safe & Drug Free Schls	0
4102-48	64.69 Mental Health-Sutter Co CW D/A	0
4102-50	64.70 Mental Health-Drug Outpatient	0
4102-51	64.71 Mental Health-OFC	0
4102-52	64.72 Mental Health-Drug/Outreach	0
4102-53	64.73 Mental Health-Drug & Alcohol Juv	0
4102-54	64.74 Mental Health-First Steps	0
4102-58	64.75 Mental Health-Drug Court SC	0
4102-59	64.76 Mental Health-Yuba County	0
4102-65	64.77 Mental Health-UR/QI Programs	0
Total Other Departments-1		53,679,248

Exhibit 7D. Sutter County Average Daily Cash Balance, Year Ended June 30, 2018

Other Departments-2

Dept. No.	Department Name	Avg. Daily Balance
4102-68	64.78 Mental Health-Drug Medi-Cal	3,564,157
4102-72	64.79 Mental Health-Local Comm Corr	0
4102-80	64.80 Mental Health-SB678	0
4102-81	64.81 Mental Health-Juvenile Probation	0
4102-82	64.82 Mental Health-Forensic	0
4103-12	64.83 Health-Children & Family	0
4103-15	64.84 Health-Vital Statistics	0
4103-20	64.85 Health-CCS	0
4103-22	64.86 Health-Homeless Pilot	0
4103-26	64.87 Health-MCH	0
4103-29	64.88 Health-Foster Care	0
4103-30	64.89 Health-Nursing Admin	0
4103-31	64.90 Health-CHDP	0
4103-33	64.91 Health-CMSP Local Health Conn	0
4103-35	64.92 Health-Field Nursing	0
4103-36	64.93 Health-Bioterrorism	0
4103-37	64.94 Health-Pandemic Flu Preparedness	0
4103-38	64.95 Health-Acute Communicable Dis	0
4103-39	64.96 Health-Immunization Grant	0
4103-40	64.97 Health-WIC Nutrition	0
4103-43	64.98 Health-Homeland Security Grant	0
4103-45	64.99 Health-WIC Breast Feeding P	0
4103-49	64.100 Health-P3 Impl Mass Vacc Readins Camp	0
4103-50	64.101 Health-Laboratory	0
4103-51	64.102 Health-AIDS Surveillance	0
4103-53	64.103 Health-Tuberculosis	0
4103-54	64.104 Health-Chlamydia	0
4103-55	64.105 Health-Lead Poisoning	0
4103-56	64.106 Health-St Tuberculosis Grant	0
4103-57	64.107 Health-St. Medi-Cal Outreach	0
4103-60	64.108 Health-Health Education	0
4103-65	64.109 Health-Community Chronic Disease	0
4103-66	64.110 Health-Supp Nutritional Asst Prog Ed	0
4103-68	64.111 Health-Ebola Supplemental	0
4103-69	64.112 Health - Oral Care	0
4103-78	64.113 Health-Injury Prevention	0
4103-81	64.114 Health-Public Health Clinic	0
4103-98	64.115 Health - Prop 56 Tobacco Trust	0
4103-99	64.116 Health-Tobacco Control	0
4104-01	64.117 MHSA-Children's Sed Full Svc Part	0
4104-02	64.118 MHSA-Urgent Services	0
4104-03	64.119 MHSA-Transition Age Youth FSP	0
4104-04	64.120 MHSA-Adult and Older Adult FSP	0
4104-05	64.121 MHSA-Older Adult Mobile Outreach	0
4104-06	64.122 MHSA-Ethnic Outreach Services	0
4104-07	64.123 MHSA-Housing Program	1,566,045
4104-08	64.124 MHSA-Wellness & Recover Adult	0
4104-09	64.125 MHSA-Adult Urgent Services	0
4104-10	64.126 MHSA-Therapeutic Services	0
4104-12	64.127 MHSA-Community Prev Team	0
4104-14	64.128 MHSA-MHSA IT Proj	0
4104-15	64.129 MHSA-Work Educ & Training	0
4104-16	64.130 MHSA-Innovation	0
4104-17	64.131 MHSA-Administrative	0
4112	64.132 Health-County Share	0
4120-93	64.133 Human Services-Security & Compliance	0
4134-00	64.134 Jail Medical	0
4134-72	64.135 Jail Medical-LCC	0
4201	64.136 Non-County Providers	0
4400	64.137 Sutter Co Waterworks District #1	1,067,142
5101-05	64.138 Welfare-Social Workers Empy	0
5101-10	64.139 Welfare-Admin Support	0
5101-15	64.140 Welfare-Non-Welfare Admin Svcs	0
5101-20	64.141 Welfare-Social Services	0
5101-30	64.142 Welfare-Eligibility & Nonservices	0
5101-35	64.143 Welfare-Welfare Fraud	0
5101-40	64.144 Welfare-Clerical Support	0
5206	64.145 TANF-Foster Care	0
5211	64.146 Delinquent Tax Sales Trust Fund	0
5301	64.147 General Relief	0
5302	64.148 General Relief	0
5601	64.149 Veterans Service Officer	0
6201-35	64.150 Library-Literacy Prg	0
7202	64.151 Subsidy Requests Organizations	0
7204	64.152 Ettl Hall	0
Total Other Departments-2		6,197,344

Exhibit 7D. Sutter County Average Daily Cash Balance, Year Ended June 30, 2018

Non County Agencies

Fund No.	Department Name	Avg. Daily Balance
5100	65.01 Children/Family Comm.	2,307,695
5116	65.02 DNA ID Prop 69 State	22,959
5121	65.03 Redevelopment Prop Tax Tr	152,535
5125	65.04 ERAF 04/05	0
5128	65.05 Live Oak Redevelopment Agency	0
5193	65.06 Highland EST Improv Redemption	1,522
5203	65.07 Agency Collections Payable	75,154
5209	65.08 Aid for Adoption	0
5212	65.09 Local Transportation Tax	508,769
5215	65.10 Tax Collector's Trust	0
5218	65.11 Taxes	20,148,786
5219	65.12 In Lieu Tax Trust	0
5240	65.13 City of Live Oak	315,459
5241	65.14 City of Yuba City	697,764
5262	65.15 Sutter-Butte Flood Control	238,805
5263	65.16 Sac Area Flood Control	13,858
5265	65.17 FRAQMD	393
5267	65.18 Statewide Comm Infrastructure	2,377
5277	65.19 Narco	256,823
5280	65.20 Regional Waste Management	0
6401	65.21 Fairview Cemetery	51,099
6402	65.22 Live Oak Cemetery	873,056
6403	65.23 Meridian Cemetery Trust	6,159
6404	65.24 Nicolaus Cemetery	70,408
6405	65.25 Pleasant Grove Cemetery	136,520
6406	65.26 Sutter Cemetery	1,823,734
6415	65.27 Gilsizer County Drainage	2,950,479
6416	65.28 Live Oak Cemetery Specl Assess	0
6419	65.29 Meridian Fire District	281,661
6420	65.30 Sutter Basin Fire	191,619
6424	65.31 Levee Disrt #1-Feather River	15,627
6426	65.32 Levee District #1	1,750,832
6427	65.33 Levee District #9	774,994
6428	65.34 Maintenance Area #3	8,012
6429	65.35 Maintenance Area #7 Zone 2	25
6430	65.36 Maintenance Area #7 Zone 3	234
6431	65.37 Maintenance Area #7 Zone 4	1,452
6434	65.38 Bear River Levee Maintenance	394
6435	65.39 Colusa Mosquito Abatement	1,069
6436	65.40 S-Y Mosquito & Vector Control	2,823,688
6437	65.41 Maintenance Area #16 Zone 1	606
6438	65.42 Maintenance Area #16 Zone 2	1,149
6439	65.43 Maintenance Area #16 Zone 3	485
6440	65.44 Maintenance Area #16 Zone 4	2,499
6449	65.45 Reclamation District #1000	14,941
6451	65.46 Reclamation District #70	359,524
6452	65.47 Reclamation District #777	315,470
6453	65.48 Reclamation District #817	294
6455	65.49 Reclamation District #1001	855,013
6458	65.50 Reclamation District #2054	321,460
6459	65.51 Reclamation District #2056	359,352
6460	65.52 Reclamation District #2103	615
6461	65.53 Reclamation District #1500	1,856,169
6462	65.54 Reclamation District #1660	397,781
6470	65.55 Sutter County Resource Conservtn	(629)
6471	65.56 LAFCO	63,261
6480	65.57 Butte Water District	4,553
6481	65.58 Feather Water District	37,563
6484	65.59 SCSD-90 Series A-Imprv Redemprtn	596,557
6489	65.60 CA First Sutter	14,524
6490	65.61 CA Enterp Dev Auth Comm Pace	10,501
6491	65.62 California Hero Program	5,389
7562	65.63 Woodland Unified	0
7565	65.64 Sutter Co Schools	114,153,898
7577	65.65 Yuba Community College	0
7601	65.66 E Nicolaus High 2000 Debt	0
7602	65.67 Woodland Unified Debt Ser	0
7607	65.68 Sutter High 2008 Bond Deb	0
7651	65.69 YC#99-1 Series C Bonds Db	0
7652	65.70 YC 2004-1 Meas K Bonds Deb	0
7654	65.71 Franklin Elem 2006 DBT Ser	0
7655	65.72 Yuba Comm. College Distr DS-A	0
7656	65.73 Yuba Comm. College Distr DS-B	0
7657	65.74 Yuba Comm College Distrb	0
7661	65.75 LO#04-1 Series A Bonds Db	0
7663	65.76 East Nicolaus H 2014 Debt Svc	0
NVBH	65.77 North Valley Beh Health	0
	Total Non County Agencies	155,874,934

**County of Sutter
County-wide Cost Allocation Plan**

Internal Service Funds

**Fleet Management, Information Technology, Liability Insurance,
Workers' Compensation Insurance**

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COUNTY OF SUTTER
Combining Statement of Net Position
Internal Service Funds
June 30, 2018

	Risk Management		
	General Liability	Workers' Compensation	Fleet Management
Assets			
Current Assets:			
Cash and investments	\$ 126,967	\$ 124,142	\$ -
Cash with fiscal agent	287,027	-	-
Accounts receivable	116	965	1,318
Interest receivable	2,702	(1,533)	(2,306)
Due from other funds	144	799	1,899
Prepaid expenses	-	-	-
Inventory	-	-	12,760
Total Current Assets	<u>416,956</u>	<u>124,373</u>	<u>13,671</u>
Noncurrent Assets:			
Capital assets:			
Construction in progress	-	-	6,969
Depreciable, net	-	704	147,891
Total Noncurrent Assets	<u>-</u>	<u>704</u>	<u>154,860</u>
Total Assets	<u>416,956</u>	<u>125,077</u>	<u>168,531</u>
Deferred Outflows of Resources:			
Deferred pension	46,074	2,237	60,052
Deferred OPEB	443	443	1,772
Total Deferred Outflow of	<u>46,517</u>	<u>2,680</u>	<u>61,824</u>
Liabilities			
Current Liabilities:			
Accounts payable	107	1,299	27,519
Salaries and benefits payable	718	2,563	6,647
Due to other funds	-	-	95,186
Capital lease payable	-	352	64,609
Compensated absences payable	-	4,425	20,222
Claims payable	497,566	-	-
Total Current Liabilities	<u>498,391</u>	<u>8,639</u>	<u>214,183</u>
Noncurrent Liabilities:			
Capital lease payable	-	800	1,958
Net pension liability	449,390	20,043	583,155
Net OPEB liability	12,230	12,230	48,919
Total Noncurrent Liabilities	<u>461,620</u>	<u>33,073</u>	<u>634,032</u>
Total Liabilities	<u>960,011</u>	<u>41,712</u>	<u>848,215</u>
Deferred Inflows of Resources:			
Deferred pension	57,634	1,794	73,673
Deferred OPEB	518	518	2,073
Total Deferred Inflow of Resources	<u>58,152</u>	<u>2,312</u>	<u>75,746</u>
Net Position:			
Net investment in capital assets	-	-	88,293
Unrestricted (deficit)	(554,690)	83,733	(781,899)
Total Net Position	<u>\$ (554,690)</u>	<u>\$ 83,733</u>	<u>\$ (693,606)</u>

continued

COUNTY OF SUTTER
Combining Statement of Net Position (continued)
Internal Service Funds
June 30, 2018

	Information Technology	Employee Wellness	Total
Assets			
Current Assets:			
Cash and investments	\$ 1,516,554	\$ -	\$ 1,767,663
Cash with fiscal agent	-	-	287,027
Accounts receivable	7,781	-	10,180
Interest receivable	14,327	-	13,190
Due from other funds	12,006	-	14,848
Prepaid expenses	4,182	-	4,182
Inventory	-	-	12,760
Total Current Assets	1,554,850	-	2,109,850
Noncurrent Assets:			
Capital assets:			
Construction in progress	84,935	-	91,904
Depreciable, net	362,371	-	510,966
Total Noncurrent Assets	447,306	-	602,870
Total Assets	2,002,156	-	2,712,720
Deferred Outflows of Resources:			
Deferred pension	264,255	-	372,618
Deferred OPEB	7,532	-	10,190
Total Deferred Outflow of Resources	271,787	-	382,808
Liabilities			
Current Liabilities:			
Accounts payable	367,413	63,981	460,319
Salaries and benefits payable	39,651	-	49,579
Due to other funds	-	69	95,255
Capital lease payable	1,168	-	66,129
Compensated absences payable	150,440	-	175,087
Claims payable	-	-	497,566
Total Current Liabilities	558,672	64,050	1,343,935
Noncurrent Liabilities:			
Capital lease payable	2,652	-	5,410
Net pension liability	2,562,268	-	3,614,856
Net OPEB liability	207,904	-	281,283
Total Noncurrent Liabilities	2,772,824	-	3,901,549
Total Liabilities	3,331,496	64,050	5,245,484
Deferred Inflows of Resources:			
Deferred pension	321,999	-	455,100
Deferred OPEB	8,811	-	11,920
Total Deferred Inflow of Resources	330,810	-	467,020
Net Position:			
Net investment in capital assets	443,486	-	531,779
Unrestricted (deficit)	(1,831,849)	(64,050)	(3,148,755)
Total Net Position	\$ (1,388,363)	\$ (64,050)	\$ (2,616,976)

COUNTY OF SUTTER

Combining Statement of Revenues, Expenses and
 Changes in Net Position
 Internal Service Funds
 For the Year Ended June 30, 2018

	Risk Management		Fleet Management
	General Liability	Workers' Compensation	
Operating Revenues:			
Charges for services	\$ 817,583	\$ 2,470,429	\$ 535,810
Other revenue	103,001	5,396	1,375
Total Operating Revenues	920,584	2,475,825	537,185
Operating Expenses:			
Salaries and benefits	58,101	164,255	411,874
Services and supplies	1,011,783	2,207,215	322,028
Other charges	11,951	19,906	182,491
Depreciation	-	352	23,958
Total Operating Expenses	1,081,835	2,391,728	940,351
Net Operating Income (Loss)	(161,251)	84,097	(403,166)
Non-Operating Revenues (Expenses):			
Interest income (expense)	(2,326)	(7,289)	(676)
Total Non-Operating Revenues and Expenses	(2,326)	(7,289)	(676)
Change in Net Position	(163,577)	76,808	(403,842)
Net Position - Beginning of Year	(391,113)	6,925	(289,764)
Net Position - End of Year	\$ (554,690)	\$ 83,733	\$ (693,606)

COUNTY OF SUTTER
Combining Statement of Revenues, Expenses and
Changes in Net Position (continued)
Internal Service Funds
For the Year Ended June 30, 2018

	Information Technology	Employee Wellness	Total
Operating Revenues:			
Charges for services	\$ 4,113,849	\$ 673,830	\$ 8,611,501
Other revenue	3,635	1,093	114,500
Total Operating Revenues	4,117,484	674,923	8,726,001
Operating Expenses:			
Salaries and benefits	2,379,363	-	3,013,593
Services and supplies	1,177,432	702,461	5,420,919
Other charges	746,846	33,647	994,841
Depreciation	127,164	-	151,474
Total Operating Expenses	4,430,805	736,108	9,580,827
Net Operating Income (Loss)	(313,321)	(61,185)	(854,826)
Non-Operating Revenues (Expenses):			
Interest income (expense)	(19,367)	(8)	(29,666)
Total Non-Operating Revenues and Expenses	(19,367)	(8)	(29,666)
Change in Net Position	(332,688)	(61,193)	(884,492)
Net Position - Beginning of Year	(1,055,675)	(2,857)	(1,732,484)
Net Position - End of Year	\$ (1,388,363)	\$ (64,050)	\$ (2,616,976)

COUNTY OF SUTTER
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2018

	Risk Management		
	General Liability	Workers' Compensation	Fleet Management
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash receipts from customers	\$ 920,584	\$ 2,475,825	\$ 540,099
Cash paid to suppliers for goods and services	(1,246,095)	(2,227,036)	(496,773)
Cash paid to employees	(45,668)	(156,071)	(365,337)
Net Cash Provided (Used) by Operating Activities	<u>(371,179)</u>	<u>92,718</u>	<u>(322,011)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
Cash receipts from customers	(259)	-	(158,149)
Cash paid to suppliers for goods and services	-	(847)	-
Miscellaneous revenue	-	-	95,186
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(259)</u>	<u>(847)</u>	<u>(62,963)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Payments related to the acquisition of capital assets	-	-	(6,969)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>(6,969)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received (paid)	(2,132)	(6,142)	(655)
Net Cash Provided (Used) by Investing Activities	<u>(2,132)</u>	<u>(6,142)</u>	<u>(655)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(373,570)	85,729	(392,598)
Cash and Cash Equivalents, Beginning of Year	<u>787,564</u>	<u>38,413</u>	<u>392,598</u>
Cash and Cash Equivalents, End of Year	<u>\$ 413,994</u>	<u>\$ 124,142</u>	<u>\$ -</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	(161,251)	84,097	(403,166)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	-	352	23,958
Changes in assets and liabilities:			
Decrease (increase) in:			
Accounts receivable	-	(1,763)	2,914
Increase (decrease) in:			
Accounts payable	73	85	7,740
Salaries and benefits payable	128	(2,358)	(556)
Compensated absences payable	-	-	(2,127)
Claims liability	(222,434)	-	6
Net OPEB liability	12,305	12,305	49,220
Net Cash Provided (Used) by Operating Activities	<u>\$ (371,179)</u>	<u>\$ 92,718</u>	<u>\$ (322,011)</u>

COUNTY OF SUTTER
Combining Statement of Cash Flows
Internal Service Funds (continued)
For the Year Ended June 30, 2018

	Information Technology	Employee Wellness	Total
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash receipts from customers	\$ 4,117,483	\$ 674,923	\$ 8,728,914
Cash paid to suppliers for goods and services	(1,611,379)	(677,877)	(6,259,160)
Cash paid to employees	(2,226,649)	-	(2,793,725)
Net Cash Provided (Used) by Operating Activities	<u>279,455</u>	<u>(2,954)</u>	<u>(323,971)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
Cash receipts from customers	(17,592)	-	(176,000)
Cash paid to suppliers for goods and services	(2,524)	-	(3,371)
Miscellaneous revenue	-	70	95,256
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(20,116)</u>	<u>70</u>	<u>(84,115)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Payments related to the acquisition of capital assets	-	-	(6,969)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>(6,969)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received (paid)	(19,557)	(7)	(28,493)
Net Cash Provided (Used) by Investing Activities	<u>(19,557)</u>	<u>(7)</u>	<u>(28,493)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	239,782	(2,891)	(443,548)
Cash and Cash Equivalents, Beginning of Year	<u>1,276,772</u>	<u>2,891</u>	<u>2,498,238</u>
Cash and Cash Equivalents, End of Year	<u>\$ 1,516,554</u>	<u>\$ -</u>	<u>\$ 2,054,690</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	(313,321)	(61,185)	(854,826)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	127,164	-	151,474
Changes in assets and liabilities:			
Decrease (increase) in:			
Accounts receivable	-	-	1,151
Deposits and prepaid expenses	(4,182)	-	(4,182)
Increase (decrease) in:			
Accounts payable	317,081	58,231	383,210
Salaries and benefits payable	(6,285)	-	(9,071)
Compensated absences payable	(50,185)	-	(52,312)
Claims liability	-	-	(222,428)
Net OPEB liability	209,183	-	283,013
Net Cash Provided (Used) by Operating Activities	<u>\$ 279,455</u>	<u>\$ (2,954)</u>	<u>\$ (323,971)</u>

COUNTY OF SUTTER

LIABILITY SELF-INSURANCE DATA

FISCAL YEAR: 2017-2018

DATE ESTABLISHED: July 1, 1985

CURRENT MAXIMUM SELF-RETAINED RISK:

PER OCCURRENCE----- \$100,000

AGGREGATE----- No Limit

CURRENT RESERVE LEVELS:

<u>MAXIMUM AUTHORIZED</u>	<u>CURRENTLY FUNDED</u>
CATASTROPHIC-----	\$287,027
IBNR-----	\$0

PURCHASED INSURANCE, EXCESS UMBRELLA COVERAGE:

EXCESS LAYER--- \$100,000 to \$25,000,000

DESCRIPTION OF COVERAGE:

Sutter County is self-insured for general liability, automobile liability, bodily injury, personal injury risk, errors and omissions liability, and employment practices.

DESCRIPTION OF COST DISTRIBUTION METHODOLOGY:

Internal Service Fund premiums are based on a combination of exposure and experience in accordance with the State Controller’s guidelines for Self-insurance Plans. This billed amount consists of total budgeted salaries and benefits, insurance costs, professional and specialized services, judgments and damages, and reserves. Interest income is excluded.

Premiums are established based on actuarial review. Seventy percent of the premium is allocated on claims paid experience for the most recent eight years. The remaining thirty percent is allocated equally into four exposure categories: operations (budget), personnel, automobile and premises (square footage).

METHOD OF ACCOUNTING: Modified Accrual

FUND TYPE: Internal Service Fund

COUNTY OF SUTTER

WORKERS' COMPENSATION SELF-INSURANCE DATA

FISCAL YEAR: 2017-2018

DATE ESTABLISHED: July 1, 1988

CURRENT MAXIMUM SELF-RETAINED RISK:

PER OCCURRENCE----- \$300,000

AGGREGATE----- N/A

CURRENT RESERVE LEVELS:

	<u>MAXIMUM AUTHORIZED</u>	<u>CURRENTLY FUNDED</u>
CATASTROPHIC----		\$2,102,509
IBNR-----		\$1,118,619

PURCHASED INSURANCE, PRIMARY AND EXCESS UMBRELLA COVERAGE:

PRIMARY LAYER--- \$300,000 to \$5,000,000 per occurrence

EXCESS LAYER---- \$5,000,000 to statutory per occurrence

DESCRIPTION OF COVERAGE:

Sutter County obtains Workers' Compensation coverage through the self-insured Primary Workers' Compensation (PWC) pooled-program and Excess Workers' Compensation (EWC) pooled-program provided by the CSAC Excess Insurance Authority (EIA). Prior to 7/1/99, the County retained the first \$125,000 of risk per occurrence, with excess coverage provided by the EIA's EWC program. Beginning 7/1/99, all Workers' Compensation risks were transferred to the EIA's self-funded pooled-programs.

DESCRIPTION OF COST DISTRIBUTION METHODOLOGY:

Sutter County's allocation of Workers' Compensation costs is based on the State Controller's Guidelines for Self-Insurance Plans. This billed amount consists of total budgeted salaries and benefits, services and supplies (including insurance costs), and other charges. Interest income is excluded. The allocation uses 90% based on the most recent ten years paid claims experience (capped at \$125,000 per claim), 9% based on budgeted salaries, and 1% based on numbers of volunteers. The allocated amount is charged as a premium rather than a payroll ratio factor.

METHOD OF ACCOUNTING: Modified Accrual

FUND TYPE: Internal Service Fund

**County of Sutter
County-wide Cost Allocation Plan**

Appendix

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Exhibit 1303
 SUPPLEMENTAL INFORMATION CHECKLIST
 COUNTY OF SUTTER
 FY 2019/2020 COUNTYWIDE COST ALLOCATION PLAN

Name of Preparer: Bonnie J Briscoe Date Completed: 12/19/2018
 Email Address: Bbriscoe@co.sutter.ca.us Phone: 530-822-7127

A completed checklist must accompany each cost allocation plan submitted to the State Controller's Office (SCO). All 'NO' answers must be fully explained in the comments at the end of this checklist or in a separate document attached to the checklist.

A. The Following Items are Required to be Submitted by ALL Counties:

Note: Be advised that your cost plan submission is not complete until all required supplemental materials are in the possession of SCO's Cost Plans Section. Cost plans are reviewed in the order that a completed submission is received. If your package is incomplete, you have not yet secured your place in SCO's queue to be reviewed.

- | | Yes | No |
|---|-------------------------------------|-------------------------------------|
| 1. Is Cost Plan Certification, dated and signed by the county's chief financial official, included? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 2. Is a separate 8 1/2 X 11 consolidated schedule of allocated costs (cost exhibit) included? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 3. Does the cost plan contain an explanation of significant changes from procedures as reported in the previous cost plan? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 4. Is documentation included to sufficiently support revenues and expenditures for all central support departments? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 5. Do all costs, expenditure transfers (inter/intra fund), and revenues shown in the cost plan reconcile to the budget for financial statements? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 6. Did you include your reconciliation worksheet to support Item #5? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 7. Does the cost plan contain narratives describing each external overhead support service, internal service fund, and self-insurance trust fund?
(Please note that comprehensive up-to-date narratives provide considerable assistance to SCO, while providing additional support to your cost plan.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 8. Is the Comprehensive Annual Financial Report (CAFR), complete with the notes to the financials, included? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

SUPPLEMENTAL INFORMATION CHECKLIST (continued)

9. List all social services/human services budget units claimed on the administrative expense claim:

Welfare Admin		

CERTIFICATION:

I certify that controls are in place to ensure cost plan charges that were actually billed during the year are either applied to reduce allocated cost plan expenditures or are not claimed as direct expenditures?

Name: Tami Lukens (Please print)
 Signature: Tami Lukens Date: 12/26/18
 Title: Administration and Finance Manager Phone: 530-822-9503

Note: This certification must be signed by the county staff member responsible for filing claims for reimbursement of A-87 indirect costs.

10. Courts (Trial Court Funding Act of 1997):
- a. Is the level of central support services provided to courts consistent with the level provided in previous years? Yes No

i. If no, please explain:

Sutter County transferred responsibility for trial court facilities from the County to the State on December 30, 2008. The County is required to make an annual maintenance-of-effort payment to the State equivalent to its recent historical expenditures for maintenance for the transferred building. However, the County is permanently relieved of its responsibility to maintain, renovate, and replace the transferred court facility.

11. Space Information:
- a. Does the cost plan include a detailed listing and acquisition/rental cost of space acquired, leased, or rented?

SUPPLEMENTAL INFORMATION CHECKLIST (continued)

12. Direct Billings:

a. List all central service departments, including proprietary funds that directly bill county departments:

Treasurer-Tax Colletor	Central Services
General Services	Human Resources
County Counsel	Building Maintenance
Information Technology ISF	Workers' Compensation ISF
Liability Insurance ISF	Fleet ISF
Employee Wellness ISF	

b. List all central service departments that changed to or from direct billing county departments:

c. If departments changed, did you make the necessary adjustment, after the carry-forward calculation, to this cost plan? Yes No

B. For Counties that Operate Central Support Internal Service Funds (ISFs):

- | | | |
|---|-------------------------------------|-------------------------------------|
| | Yes | No |
| 1. Have you provided narratives for each of your ISFs? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 2. Have you provided an analysis of working capital for each ISF? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 3. Have you included explanations for all ISFs out of compliance with OMB Circular A-87's sixty-day working capital rule? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 4. Have you included the rate-setting methodologies for each ISF? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 5. Have you included an explanation for each "transfer out" from ISFs? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

C. For Counties with Self-Insurance Programs:

- | | | |
|---|-------------------------------------|--------------------------|
| | Yes | No |
| 6. Does the cost plan include a completed Exhibit 4401 (Self-Insurance Data Sheet) for each self-insurance program? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

SUPPLEMENTAL INFORMATION CHECKLIST (continued)

- | | | | |
|----|--|--|--------------------------------|
| 7. | Does the cost plan include copies of your most recent Actuarial Report for each major self-insurance program (General Liability, Worker's Compensation and Unemployment at a minimum)? | Yes
<input checked="" type="checkbox"/> | No
<input type="checkbox"/> |
| 8. | Has any Trial Courts opted out of the county's self-insurance programs? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

a. If yes, which programs:

Liability Insurance
Workers' Compensation Insurance

b. How are the Incurred But Not Reported (IBNR) and "tail" claims of the courts being handled in your insurance premium charges?

IBNR and Tail claims are being handled with the contributions Trial Courts made while they were in the self-insured programs.

D. For 1937 Act County Retirement Systems:

- | | | | |
|-----|---|---------------------------------|---|
| 9. | Does the cost plan include a Certificate of Actuarial Assumption, dated and signed by a responsible county official, on excess reserves of the pension trust funds? | Yes
<input type="checkbox"/> | No
<input checked="" type="checkbox"/> |
| 10. | Does the cost plan contain a narrative providing information on the pension contribution rates with a description on how the administrative costs of the retirement system are charged to the departments administering federal programs? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Note: Under the 1937 Act, the Retirement Board may elect to pay for administrative costs from the earnings of the pension trust fund. If these costs are paid by the retirement fund, they are included on the rates that are billed directly to the departments. If the board does not elect this option, these costs are charged against the county general fund and treated as an indirect cost in the cost allocation plan.

SUPPLEMENTAL INFORMATION CHECKLIST (continued)

E. For Counties that Issued Pension Obligation Bonds (POBs):

This section must be completed if the county has issued a POB during the year upon which this cost plan is based, or if not previously reported.

- | | Yes | No |
|---|--------------------------|-------------------------------------|
| 11. Does the cost plan include a worksheet comparing the debt service schedule of the POB to the amortization schedule of the Unfunded Actuarial Accrued Liability (UAAL or UAL), the annual savings and total savings? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 12. Does the cost plan include a certification that all proceeds were deposited with the county retirement system and applied to the system's UAAL? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 13. Does the cost plan include an allocation worksheet or a detailed narrative describing the methodology used to charge departments for the annual debt service payment between safety and general employee groups? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Note: To charge departments for debt service, separate rates must be calculated for safety and general employee groups in the same ratio as the UAAL.

F. For Counties that Have Refinanced POBs:

This section must be completed if the county has refinanced (including restructure or refunding) their POBs.

- | | Yes | No |
|--|--------------------------|-------------------------------------|
| 14. Does the cost plan include a worksheet comparing the annual debt service payment schedule of the new POB to the POB being replaced, to support "the less costly than requirement"? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 15. Does the cost plan include a certification that proceeds were deposited in the retirement system or documentation that provides evidence that the proceeds were used to defease the old POB? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 16. Does the cost plan include an allocation worksheet or a detailed narrative describing the methodology used to charge departments for the annual debt service payment between safety and general employee groups? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Note: To charge departments for debt service, separate rates must be calculated for safety and general employee groups in the same ratio as the UAAL.

SUPPLEMENTAL INFORMATION CHECKLIST (continued)

CERTIFICATION:

This is to certify that the county has issued Pension Obligation Bonds

Name: _____ (Please print)

Signature: _____ Date: MM/DD/YY

Title: _____ Phone: XXX-XXX-XXXX

Note: The chief accounting officer or an authorized deputy must sign this certification.

G. Comments:

Section A. #8 independent audit will be forwarded upon completion

Section B. #2 analysis of ISF's working capital will be sent with audited financial statements

Section D, E, and F not applicable.